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Proposed programme budget for the biennium 2014-2015*

Part VIII
Common support services

Section 29A
Office of the Under-Secretary-General for Management

(Programme 25 of the biennial programme plan for the period 2014-2015)**

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* A summary of the approved programme budget will be issued as A/68/6/Add.1.
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*** The present report does not contain an annex on outputs included in the biennium 2012-2013 not to be delivered in 2014-2015, given that there are no discontinued outputs.

Overview

Table 29A.1 **Financial resources**

(United States dollars)

Approved resources for 2012-2013[a]	15 902 000
Technical adjustments (delayed impact and removal of non-recurrent requirements)	(301 100)
Inter-component changes	155 800
Changes reflected in the Secretary-General's report on the budget outline for 2014-2015[b]	(663 800)
Total resource change for the Office of the Under-Secretary-General for Management	(809 100)
Proposal for the Office of the Under-Secretary-General for Management for 2014-2015	15 092 900
New mandates (Secretariat regular budget share for the enterprise resource planning project)	35 927 900
Proposal of the Secretary-General for 2014-2015[a]	51 020 800

[a] At 2012-2013 revised rates.
[b] A/67/529 and Corr.1.

Table 29A.2 **Post resources**

	Number	*Level*
Regular budget		
Approved for the biennium 2012-2013	52	1 USG, 2 D-2, 4 D-1, 9 P-5, 6 P-4, 2 P-3, 2 P-2/1, 4 GS (PL), 22 GS (OL)
Redeployments	3	1 GS (OL) from executive direction and management, Section 29E, Office of Information and Communications Technology to programme support, Section 29A, Office of the Under-Secretary-General for Management
		Within the Office of the Under-Secretary-General for Management:
		1 P-5 from component 1 (Management services) to programme support
		1 P-4 from programme support to component 1 (Management services)
Abolishments	(4)	1 P-2, 3 GS (OL) under:
		component 1 (Management services) (1 P-2 and 2 GS (OL)); and programme support (1 GS (OL))
Proposed for the biennium 2014-2015	49	1 USG, 2 D-2, 4 D-1, 9 P-5, 6 P-4, 2 P-3, 1 P-2/1, 4 GS (PL), 20 GS (OL)

Note: The following abbreviations are used in tables and charts: ASG, Assistant Secretary-General; GS, General Service; OL, Other level; PL, Principal level; RB, regular budget; USG, Under-Secretary-General; XB, extrabudgetary.

Overall orientation

29A.1 The Department of Management is responsible for the implementation of the programme of work under section 29A. The activities programmed under this section fall under programme 25, Management and support services, of the biennial programme plan for the period 2014-2015.

29A.2 The Department will aim to ensure that all new or revised management policies, procedures and internal controls meet or exceed the expectations of Member States, as reflected in the resolutions and decisions of the General Assembly, as well as relevant regulations and rules of the United Nations. The capacity of managers to deliver mandated programmes will be strengthened through policy guidance on and more effective support for results-based management approaches, including regular and systematic monitoring and self-evaluation practices, as well as timely performance reporting to Member States to ensure that the Organization becomes fully results-oriented.

29A.3 The Department will closely monitor oversight body recommendations, identify material weaknesses and ensure that remediation plans are developed. Furthermore, it will provide substantive support to the Management Performance Board, in the context of the monitoring of the senior managers' compacts, and to the Management Committee, in the context of monitoring compliance with recommendations of oversight bodies by departments and offices of the Secretariat.

29A.4 Recognizing the importance of promoting accountability, implementation of a systematic approach to risk management and internal control in the United Nations in accordance with General Assembly resolution 67/253, the Department of Management will continue its efforts on measures to accelerate implementation of results-based management and achievement of overall implementation of an effective risk management and control framework through the Secretariat. The framework will enhance the governance and management practices of the Secretariat, strengthen the focus on objectives and increase effectiveness in achieving the defined objectives and mandates given by Member States. Embedded risk and internal control management activities will become an integral part of the processes and operations of the entire Organization. With the support of a proactive communications strategy, the Department will ensure that Member States, managers and staff are fully informed and participate in the efforts to ensure a more effective and results-oriented Organization.

29A.5 The implementation of the enterprise resource planning project, known as Umoja, will continue under the coordinating and oversight function of the Department of Management through the Enterprise Resource Planning Steering Committee. The Department will ensure that the project adequately responds to the needs of the Organization and facilitates the execution of its mandates by enabling a more efficient and effective management of resources (people, money and materials). The Department will ensure implementation of various functionalities of the system while minimizing the burden of change on the Organization and its resources and mitigating organizational and managerial risks. In synchronization with the new enterprise resource planning project, the Department will ensure further development and documentation of accounting policies, guidance and procedures that are compliant with International Public Sector Accounting Standards (IPSAS).

29A.6 The management evaluation, as the first step in the formal process of administration of justice, provides management with an opportunity to correct decisions that do not comply with internal law. It complements the efforts of the Department of Management to improve management practices and strengthen accountability. The Department, through its management evaluation function, and within prescribed time limits, will strive to improve decision-making and to reduce

the number of cases proceeding to formal litigation. In addition, the Department will establish and implement effective measures to increase transparency and managerial accountability.

29A.7 Human resources reform efforts aimed at the development of a more productive, flexible and results-oriented Organization will continue through strengthened workforce planning, including: the recruitment of high-quality staff; enhanced human resources systems; strengthened performance management and development; support of inter- and intra-organizational mobility; promotion of staff health and provision of medical clearances and medical advice to United Nations facilities worldwide; and monitoring of delegated authority throughout the global Secretariat. The talent management information system will be enhanced to include recruitment, learning management and performance management. Targeted outreach campaigns will be conducted with a view to achieving more equitable geographical representation of Member States and increased female representation and to identifying high-quality candidates. The Department of Management will continue to support and strengthen the integration of the gender perspective and geographical representation into the work of the Organization, in fulfilment of its leading role in implementing gender-sensitive policies.

29A.8 The Department of Management will oversee the completion of the historic renovation of the United Nations Headquarters, known as the capital master plan. The Secretariat and Conference Buildings were completed in the prior biennium, but the renovation of the General Assembly Building, as well as additional landscaping, security and contract close-out activities, will be completed in late 2014. Specific security enhancements will likely extend to early 2015. In addition, the Department will prepare the comprehensive information, as requested by the General Assembly in its resolution 67/246, on the long-term accommodation requirements at Headquarters. These projects are managed by the component offices of the Department of Management, including the Office of the Capital Master Plan and the Office of Central Support Services, with strategic guidance provided by the Office of the Under-Secretary-General for Management.

29A.9 The Department will provide substantive and/or technical secretariat support to the Administrative and Budgetary (Fifth) Committee of the General Assembly, the Committee for Programme and Coordination, the Committee on Contributions, the Advisory Committee on Administrative and Budgetary Questions, the Board of Auditors and the Independent Audit Advisory Committee.

29A.10 In compliance with General Assembly resolution 67/254, the Secretary-General will: (a) submit a progress report to the Assembly at its sixty-eighth session on the measures taken to address the priorities identified by the Board in its report, in particular with regard to the implementation of the enterprise resource planning project, Umoja, and information technology security; (b) provide, in the context of the proposed programme budget for the biennium 2014-2015 (under section 29E), an update on the status of implementation of the actions taken to address information security issues, including measures taken to guard against any threats of cyber attack (under section 29E); and (c) propose a revised information and communication technology strategy, including lessons learned, by no later than the sixty-ninth session of the General Assembly, bearing in mind that the purpose of information and communication technology is to support the work of the Organization.

29A.11 Moreover, the Department will maintain its leadership role within the United Nations common system. By partnering with other organizations of the system, it will strengthen existing common and joint services, and expand and develop new ones among United Nations entities when such services would be more efficient and cost-effective than existing arrangements.

Overview of resources

29A.12 The overall resources proposed for the biennium 2014-2015 under this section amount to $51,020,800 before recosting. As illustrated in table 29A.1 above, the total resource change for the Office of the Under-Secretary-General for Management reflects a reduction of $809,100, giving rise to proposed resource requirements of $15,092,900. In addition, the proposal in respect of the Secretariat's regular budget share of the enterprise resource planning project (Umoja) in the biennium 2014-2015 amounts to $35,927,900. The aggregate resource change is $35,118,800 for section 29A, as reflected in table 29A.3.

29A.13 The distribution of resources is reflected in tables 29A.3 to 29A.5 below.

Table 29A.3 **Financial resources by component**

(Thousands of United States dollars)

(1) *Regular budget*

			Resource changes								
	2010-2011 expenditure	*2012-2013 resources at revised rates*	*Technical adjustment (delayed impact and non-recurrent)*	*New mandates and inter-component changes*	*In line with resolution 67/248*	*Reflected in budget outline report*[a]	*Total*	*Percentage*	*Total before recosting*	*Recosting*	*2014-2015 estimate*
A. Executive direction and management	2 454.1	2 617.2	–	–	–	(10.8)	(10.8)	(0.4)	2 606.4	79.1	2 685.5
B. Programme of work											
1. Management services	5 360.7	5 670.8	–	–	–	(593.1)	(593.1)	(10.5)	5 077.7	152.1	5 229.8
2. Enterprise resource planning project[b]	11 186.0	–	–	35 927.9	–	–	35 927.9	–	35 927.9	–	35 927.9
3. Management evaluation component of the administration of justice	2 026.9	2 126.7	(301.1)	–	–	(0.2)	(301.3)	(14.2)	1 825.4	60.6	1 886.0
4. Services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination	1 552.6	1 511.6	–	–	–	–	–	–	1 511.6	45.4	1 557.0
Subtotal, B	**20 126.2**	**9 309.1**	**(301.1)**	**35 927.9**	**–**	**(593.3)**	**35 033.5**	**376.3**	**44 342.6**	**258.1**	**44 600.7**
C. Programme support	3 803.9	3 975.7	–	155.8	–	(59.7)	96.1	2.4	4 071.8	145.5	4 217.3
Subtotal, 1	**26 384.2**	**15 902.0**	**(301.1)**	**36 083.7**	**–**	**(663.8)**	**35 118.8**	**220.8**	**51 020.8**	**482.7**	**51 503.5**

(2) *Other assessed*

	2010-2011 expenditure	2012-2013 estimate	2014-2015 estimate
B. Programme of work	115 543.6	59 489.1	42 516.8
C. Programme support	53 670.1	59 965.9	63 793.4
Subtotal, 2	**169 213.7**	**119 455.0**	**106 310.2**

(3) *Extrabudgetary*[d]

	2010-2011 expenditure	2012-2013 estimate	2014-2015 estimate
A. Executive direction and management	–	21.2	–
B. Programme of work	37 632.6	28 187.3	7 924.1
C. Programme support	3 191.8	2 435.2	2 435.1
Subtotal, 3	**40 824.4**	**30 643.7**	**10 359.2**
Total	**236 422.3**	**166 000.7**	**168 172.9**

[a] A/67/529 and Corr.1.

[b] As reflected in table 10 of the fourth progress report of the Secretary-General on the enterprise resource planning project (A/67/360). The provision of $35,927,900 has been included pursuant to resolution 67/246, section III, paragraph 26, in which the General Assembly approved the revised plan and recalled that the budgetary implications of the project would be considered in the context of the proposed programme budget for the biennium 2014-2015.

[c] Includes peacekeeping support account resources centrally administered by the Executive Office for general operating expenses, supplies and materials, and furniture and equipment for the Department of Management as a whole as well as the related share of funding of the enterprise resource planning project.

[d] Extrabudgetary resources derived from programme support income received as reimbursement for the services provided by the central administration for extrabudgetary activities, funds and programmes, from technical cooperation reimbursement resources and the related share of funding of the enterprise resource planning project.

Table 29A.4 **Post resources**

	Established regular budget		Temporary						Total	
			Regular budget		Other assessed[a]		Extrabudgetary[b]			
Category	2012-2013	2014-2015	2012-2013	2014-2015	2012-2013	2014-2015	2012-2013	2014-2015	2012-2013	2014-2015
Professional and higher										
USG	1	1	–	–	–	–	–	–	1	1
D-2	2	2	–	–	–	–	–	–	2	2
D-1	4	4	–	–	1	1	–	–	5	5
P-5	9	9	–	–	–	–	–	–	9	9
P-4/3	8	8	–	–	6	6	1	1	15	15
P-2/1	2	1	–	–	–	–	–	–	2	1
Subtotal	**26**	**25**	**–**	**–**	**7**	**7**	**1**	**1**	**34**	**33**

Category	Established regular budget		Temporary: Regular budget		Temporary: Other assessed[a]		Temporary: Extrabudgetary[b]		Total	
	2012-2013	2014-2015	2012-2013	2014-2015	2012-2013	2014-2015	2012-2013	2014-2015	2012-2013	2014-2015
General Service										
Principal level	4	4	–	–	–	–	–	–	4	4
Other level	22	20	–	–	1	1	2	2	25	23
Subtotal	**26**	**24**	**–**	**–**	**1**	**1**	**2**	**2**	**29**	**27**
Total	**52**	**49**	**–**	**–**	**8**	**8**	**3**	**3**	**63**	**60**

Note: In addition to the posts funded from other assessed and extrabudgetary resources identified in table 29A.4 above, there are 90 temporary posts, endorsed by the General Assembly in its resolutions 64/243 and 65/260, in the enterprise resource planning project funded through the jointly funded fund, consisting of regular budget, support account for peacekeeping operations and extrabudgetary resources.

[a] Resource requirements financed exclusively by the support account for peacekeeping operations.

[b] Resource requirements financed from extrabudgetary resources derived from programme support income received as reimbursement for the services provided by the central administration for extrabudgetary activities, funds and programmes.

Table 29A.5 **Distribution of resources by component**

(Percentage)

	Regular budget	Other assessed	Extrabudgetary
A. Executive direction and management	5.0	–	–
B. Programme of work			
1. Management services	10.0	3.3	4.7
2. Enterprise resource planning project	70.4	36.4	71.8
3. Management evaluation component of the administration of justice	3.6	–	–
4. Services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination	3.0	0.3	–
Subtotal, B	**87.0**	**40.0**	**76.5**
C. Programme support	8.0	60.0	23.5
Total	**100.0**	**100.0**	**100.0**

Technical adjustments

29A.14 Resource changes reflect the removal of non-recurrent requirements totalling $301,100 in respect of general temporary assistance approved for the biennium 2012-2013 pursuant to General Assembly resolution 66/247 in respect of the administration of justice.

Inter-component and other changes

29A.15 Resources in the amount of $36,083,700 have been provided for: (a) the regular budget share in the biennium 2014-2015 of the enterprise resource planning project ($35,927,900) pursuant to resolution 67/246, section III, paragraph 26, in which the General Assembly approved the revised plan and recalled that the budgetary implications of the project would be considered in the context of the proposed programme budget for the biennium 2014-2015; and (b) redeployment of one General Service (Other level) post from the Office of Information and Communications Technology (Section 29E) to the Executive Office under programme support ($155,800), pursuant to paragraph 104 of General Assembly resolution 66/246, to place the Office of Information and Communications Technology under the Department of Management.

29A.16 Reductions in line with the Secretary-General's budget outline amount to $663,800. The primary areas of reductions in the amount of $550,800 are outlined in table 29A.6 below.

Table 29A.6 **Primary areas of resource changes in line with the report of the Secretary-General on the budget outline**

Item	*Net reductions in inputs*	*Description*	*Reductions in the volume of outputs*	*Reductions in performance targets*
1	**Programme of work** *Component 1* Abolishment: 1 P-2 Associate Programme Management Officer 1 GS (OL) Management Analysis Assistant	**Increased synergies between the Management Support Service and Umoja** Total reduction: $395,000 The enterprise resource planning project and the Management Support Service have many complementary activities, including leading change management activities, improving management practices, and re-engineering business processes. The Management Support Service focuses upon improved administrative processes and support to programmatic initiatives, and the enterprise resource planning project focuses upon improved administrative processes and support activities to align the United Nations Secretariat with leading practices as supported by a global enterprise resource planning solution. The complementary activities would be aligned.	–	–
2	**Programme of work** *Component 1* Abolishment: 1 GS (OL) Administrative Assistant	**Increased efficiency by streamlining of workflows** Total reduction: $155,800 Support for two functions of the Policy and Oversight Coordination Service, institutional accountability and personal accountability, which are closely related, and a reorganization of responsibilities has enabled the Office of the Under-Secretary-General to reduce one General Service (Other level) post.	–	–

Other assessed and extrabudgetary resources

29A.17 For the biennium 2014-2015, regular budget resources will be complemented by other assessed contributions of $106,310,200. This comprises $38,723,600 in respect of the enterprise resource planning project and $67,586,600 from the support account for peacekeeping operations, in the areas of substantive and technical services provided to the Fifth Committee and the Committee for Programme and Coordination, and management support services and secretariat services provided to the Headquarters Committee on Contracts and the Headquarters Property Survey Board. The projected level in other assessed resources represents a decrease of $13,144,800, compared with the biennium 2012-2013, and reflects the reduced requirements under the enterprise resource planning project during the biennium 2014-2015.

29A.18 In addition, there are estimated extrabudgetary resources of $10,359,200, including $7,439,600 in respect of the enterprise resource planning project, from programme support income received as reimbursement for services provided by the central administration to extrabudgetary activities and from technical cooperation reimbursement resources. The amount of $7,439,600, reflecting a decrease of $20,262,500, represents the extrabudgetary share for the enterprise resource planning project in the biennium 2014-2015, as shown in table 10 of the fourth progress report of the Secretary-General on the enterprise resource planning project (A/67/360), as most of the requirements were already transferred to the special account for the enterprise resource planning project in the prior bienniums.

Other information

29A.19 Pursuant to General Assembly resolution 58/269, resources in the amount of $109,300 have been identified under the regular budget within the available capacity of the Office of the Under-Secretary-General for Management under subprogramme 1 (of programme 25 of the biennial programme plan for the period 2014-2015), for monitoring and evaluation activities in the amount of $86,700, comprising four work-months at the Professional level and three work-months at the General Service level, and $22,600 for consultancy services to administer the ethical behaviour self-assessment survey and the Department of Management's survey as established in the senior managers' compacts.

A. Executive direction and management

Resource requirements (before recosting): $2,606,400

29A.20 The Under-Secretary-General for Management is responsible for the formulation of the Organization's management policies and has overall responsibility for the management of the financial, human, physical and information and communications technology resources of the Organization. He or she formulates policies and provides policy guidance, coordination and direction on management reform issues. He or she also represents the Secretary-General on management matters in relation to governing bodies, agencies in the common system and administrative advisory bodies, and monitors emerging management issues throughout the Secretariat. In addition, the Under-Secretary-General is responsible for maintaining close liaison with host-country authorities and Member States on all substantive aspects of financial, budgetary, personnel, common support services and information and communication technology matters. Moreover, he or she provides strategic guidance and management oversight concerning the implementation of the enterprise resource planning project (Umoja) and the capital master plan project. The secretariat of the Fifth Committee of the General Assembly and the Committee for

Programme and Coordination, which provides substantive and technical secretariat support to those Committees, and the secretariat of the Headquarters Committee on Contracts and the Headquarters Property Survey Board, which supports the work of the Headquarters Committee and the Board, both report to the Under-Secretary-General for Management. The Under-Secretary-General also directs and manages the activities of the Department of Management.

29A.21 In discharging the foregoing responsibilities, the Under-Secretary-General is supported by the Director of the Office of the Under-Secretary-General, who undertakes mid- and long-term planning, develops and coordinates management strategies and policies, oversees the implementation of reform initiatives and serves as the focal point for information and for the integration of all aspects of the work of the Department. The Office also provides support to the Under-Secretary-General in inter-agency meetings, such as the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination (CEB), and coordinates intradepartmental activities, including liaison with other offices, funds and programmes on matters of common concern. The Director oversees the activities of the front office, the Policy and Oversight Coordination Service, the Management Support Service, the Management Evaluation Unit and the Executive Office.

Table 29A.7 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To ensure the full implementation of legislative mandates and compliance with United Nations policies and procedures in order to provide an effective management culture throughout the Organization

Expected accomplishments of the Secretariat	Indicators of achievement
(a) The programme of work is effectively managed	(a) Improved management performance and timely delivery of outputs and services *Performance measures* (Percentage of respondents providing a positive assessment on the timeliness of the services rendered by the Department of Management) 2010-2011: 26 per cent Estimated 2012-2013: 28 per cent Target 2014-2015: 30 per cent (Percentage of respondents providing a positive assessment on client focus by the Department of Management) 2010-2011: 29 per cent Estimated 2012-2013: 31 per cent Target 2014-2015: 55 per cent

(b) Enhanced policy coherence in the management of the activities of the United Nations	(b) Improved communication and information-sharing among senior management and administrative officials in all duty stations *Performance measures* (Number of meetings per year between the Office of the Under-Secretary-General for Management and executive officers) 2010-2011: 21 meetings per year Estimated 2012-2013: 21 meetings per year Target 2014-2015: 21 meetings per year (Number of meetings per year between the Office of the Under-Secretary-General for Management and managers) 2010-2011: 19 meetings per year Estimated 2012-2013: 19 meetings per year Target 2014-2015: 19 meetings per year

External factors

29A.22 The objectives and expected accomplishments under executive direction and management are anticipated to be accomplished on the assumption that all stakeholders will extend their full cooperation and support to the Department in implementing management improvements.

Outputs

29A.23 During the biennium 2014-2015, the following outputs will be delivered (regular budget):

(a) Representation of the Secretary-General at meetings of the United Nations intergovernmental bodies on various administrative and financial issues, as and when required;

(b) Cooperation with other organizations of the United Nations system on issues relating to a common approach to financial and administrative management, including contributions to meetings of the CEB High-level Committee on Management;

(c) Liaison with the host Government, non-governmental organizations and other external entities on management and other resource-related issues;

(d) Monitoring and coordination of departmental activities to ensure the efficient functioning of the Office and the Department;

(e) Strategic guidance and management oversight concerning the implementation of the capital master plan and the enterprise resource planning project.

29A.24 The distribution of resources for executive direction and management is reflected in table 29A.8 below.

Table 29A.8 **Resource requirements: executive direction and management**

Category	Resources (thousands of United States dollars) 2012-2013	Resources (thousands of United States dollars) 2014-2015 (before recosting)	Posts 2012-2013	Posts 2014-2015
A. Regular budget				
Post	2 454.8	2 454.8	7	7
Non-post	162.4	151.6	–	–
Subtotal	**2 617.2**	**2 606.4**	**7**	**7**
B. Extrabudgetary	21.2	–	–	–
Total	**2 638.4**	**2 606.4**	**7**	**7**

29A.25 Resources amounting to $2,606,400 will provide for the continuation of seven posts (1 Under-Secretary-General, 1 D-2, 1 D-1, 1 P-4, 3 General Service (Other level)) ($2,454,800) and operational requirements ($151,600), such as under other staff costs, travel of staff, contractual services and other operating expenses. The reduction of $10,800, as compared with the biennium 2012-2013, is largely due to a lower provision for the right-to-use cost charged by the Office of Information and Communications Technology for each landline telephone.

B. Programme of work[1]

29A.26 The distribution of resources by component is reflected in table 29A.9 below.

Table 29A.9 **Resource requirements by component**

	Resources (thousands of United States dollars) 2012-2013	Resources (thousands of United States dollars) 2014-2015 (before recosting)	Posts 2012-2013	Posts 2014-2015
A. Regular budget				
1. Management services	5 670.8	5 077.7	18	15
2. Enterprise resource planning project[a]	–	35 927.9	–	–
3. Management evaluation component of the administration of justice	2 126.7	1 825.4	6	6
4. Services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination	1 511.6	1 511.6	5	5
Subtotal	**9 309.1**	**44 342.6**	**29**	**26**

[1] Subprogramme 1 of programme 25 of the biennial programme plan for the period 2014-2015.

	Resources (thousands of United States dollars)		Posts	
	2012-2013	2014-2015 (before recosting)	2012-2013	2014-2015
B. Other assessed[b]	59 489.1	42 516.8	7	7
C. Extrabudgetary[c]	28 187.3	7 924.1	2	2
Total	**96 985.5**	**94 783.5**	**38**	**35**

[a] As reflected in table 10 of the fourth progress report of the Secretary-General on the enterprise resource planning project (A/67/360). The provision of $35,927,900 has been included pursuant to resolution 67/246, section III, paragraph 26, in which the General Assembly approved the revised plan and recalled that the budgetary implications of the project would be considered in the context of the proposed programme budget for the biennium 2014-2015.

[b] Includes peacekeeping support account resources centrally administered by the Executive Office for general operating expenses, supplies and materials, and furniture and equipment for the Department of Management as a whole as well as the related share of funding of the enterprise resource planning project.

[c] Extrabudgetary resources derived from programme support income received as reimbursement for the services provided by the central administration for extrabudgetary activities, funds and programmes, from technical cooperation reimbursement resources and the related share of funding of the enterprise resource planning project.

Component 1
Management services

Resource requirements (before recosting): $5,077,700

29A.27 This component of the subprogramme is the responsibility of the Office of the Under-Secretary-General for Management. It will be implemented in accordance with the strategy detailed under component 1, Management services, of subprogramme 1, Management services, administration of justice and services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination, of programme 25, part A, Management and support services, of the biennial programme plan for the period 2014-2015.

Table 29A.10 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To enhance the effectiveness, efficiency, accountability and transparency of the Organization

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Effective and efficient functioning of the Secretariat, in full compliance with legislative mandates and relevant rules and regulations	(a) (i) All new and revised management policies, procedures and internal controls facilitate improved management of programmes and staff *Performance measures* 2010-2011: 100 per cent Estimated 2012-2013: 100 per cent Target 2014-2015: 100 per cent

	(ii) Increased implementation rate of recommendations issued by the oversight bodies to the Secretariat *Performance measures* 2010-2011: 60 per cent Estimated 2012-2013: 63 per cent Target 2014-2015: 65 per cent
(b) Strengthened accountability throughout the Secretariat	(b) (i) Senior managers' annual performance assessments completed for review by the Management Performance Board *Performance measures* (Percentage completed on time) 2010-2011: 100 per cent Estimated 2012-2013: 100 per cent Target 2014-2015: 100 per cent (ii) Timely delivery on institutional performance (programme performance report) for review by the Management Performance Board and intergovernmental bodies *Performance measures* (Percentage completed on time) 2010-2011: 100 per cent Estimated 2012-2013: 100 per cent Target 2014-2015: 100 per cent
(c) Contracts are awarded and assets disposed of with efficiency, fairness, integrity and transparency and in full compliance with the relevant rules and regulations	(c) (i) Maintenance of the number of days required for the processing of Headquarters Committee on Contracts cases *Performance measures* 2010-2011: 5.8 days Estimated 2012-2013: 7.5 days Target 2014-2015: 7.5 days

(ii) Maintenance of the average number of cases handled by the Headquarters Property Survey Board

Performance measures

2010-2011: 794 cases

Estimated 2012-2013: 510 cases

Target 2014-2015: 510 cases

External factors

29A.28 The objective and expected accomplishments are expected to be achieved on the assumption that management policies and related reform proposals will be approved by Member States and that they will continue to be implemented by offices throughout the Secretariat.

Outputs

29A.29 During the biennium 2014-2015, the following outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies (regular budget and other assessed):

(i) Substantive servicing of meetings: approximately seven formal meetings and 30 informal consultations of the Fifth Committee of the General Assembly; approximately three formal meetings and six informal consultations of the Committee for Programme and Coordination; and approximately five meetings of the Advisory Committee on Administrative and Budgetary Questions;

(ii) Parliamentary documentation: approximately 20 reports to the General Assembly, including notes by the Secretary-General commenting on reports and recommendations of the Joint Inspection Unit (10); reports of the Secretary-General concerning the review of the efficiency of the administrative and financial functioning of the United Nations (2); reports on the implementation of recommendations of the Board of Auditors (4); biennial report on United Nations system-wide management improvement (1); report on standards of accommodation for air travel (1);

(b) Administrative support services (regular budget, other assessed and extrabudgetary):

(i) Oversight support: consolidated reports to the oversight bodies on the status of their recommendations (approximately 10); consolidated responses to draft reports and management letters (40); consolidated comments of the Secretary-General to CEB on the implementation of the recommendations of the Joint Inspection Unit (approximately 10); semi-annual reports to the Management Performance Board and the Oversight Committee (8); responses to requests for exceptions to the standards of accommodation for air travel (approximately 250);

(ii) Tracking and following up on the recommendations of the Board of Auditors, the Office of Internal Oversight Services and the Joint Inspection Unit;

(iii) Implementation of change management, business process and continuous management improvement initiatives, and identification of best practices in management and administration;

(iv) Organization of client surveys, review and analysis of data from client surveys, and development of measures to achieve progress in attaining greater client orientation in the design and delivery of administrative services;

(v) Field assistance missions (6) to monitor the functioning of the local committees on contracts;

(vi) Substantive and technical servicing of the Headquarters Committee on Contracts through the review of over 700 proposed procurement awards annually and the provision of recommendations to the Under-Secretary-General;

(vii) Training of members of the local committees on contracts;

(viii) Substantive and technical servicing of the Headquarters Property Survey Board through the review of approximately 500 property survey cases;

(ix) Substantive backstopping for the Management Performance Board regarding the senior management compacts, the preparation of substantive recommendations on the format and indicators to be contained in the compacts and the preparation of annual assessments of actual performance compared with targets contained in the compacts for submission to the Board;

(x) Substantive backstopping for the Management Committee regarding the monitoring of compliance within the Secretariat with the recommendations of oversight bodies.

29A.30 The distribution of resources for component 1 is reflected in table 29A.11 below.

Table 29A.11 **Resource requirements: management services**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2012-2013*	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
A. Regular budget				
Post	5 500.7	4 887.0	18	15
Non-post	170.1	190.7	–	–
Subtotal	**5 670.8**	**5 077.7**	**18**	**15**
B. Other assessed[a]	3 166.1	3 476.6	6	6
C. Extrabudgetary[b]	485.2	484.5	2	2
Total	**9 322.1**	**9 038.8**	**26**	**23**

[a] Includes peacekeeping support account resources centrally administered by the Executive Office for general operating expenses, supplies and materials, and furniture and equipment for the Department of Management as a whole as well as the related share of funding of the enterprise resource planning project.

[b] Extrabudgetary resources derived from programme support income received as reimbursement for the services provided by the central administration for extrabudgetary activities, funds and programmes, from technical cooperation reimbursement resources and the related share of funding of the enterprise resource planning project.

29A.31 Resources amounting to $5,077,700 would provide for the continuation of nine posts (1 D-1, 3 P-5, 2 P-4, 1 General Service (Principal level), 2 General Service (Other level)) in the Policy and Oversight Coordination Service; two posts (1 D-1, 1 P-5) in the Management Support Service; and four posts (1 P-5, 1 P-3, 2 General Service (Other level)) in the secretariat of the Headquarters Committee on Contracts and the Headquarters Property Survey Board ($4,887,000). The non-post

resources ($190,700) relate to various operating requirements, notably, consultants, official travel, contractual services, and supplies and materials.

29A.32 The net decrease of $593,100, partially reflected in table 29A.6, items 1 and 2, of the present report, as compared with the biennium 2012-2013, is mainly due to the proposed abolishment of one General Service (Other level) post in the Policy and Oversight Coordination Service, and two posts (1 P-2 and 1 General Service (Other level)) in the Management Support Service (as detailed below), partially offset by an increase under contractual services.

29A.33 The reduced requirement under posts arises from the combined effect of the following: (a) proposed outward redeployment of a P-5 post to the Executive Office under programme support, with the simultaneous inward redeployment of a P-4 post from the Executive Office. The P-5 post is required to strengthen the budget and finance capacity in the Executive Office to support all offices of the Department of Management in addition to other offices in the Secretariat. The P-4 post would create a dedicated focused capacity for enterprise risk management within the Policy and Oversight Coordination Service, pursuant to General Assembly resolution 64/259 regarding accountability, results-based management, enterprise risk management and internal controls; (b) proposed abolishment of one P-2 post and one General Service (Other level) post in the Management Support Service.[2] The enterprise resource planning project and the Management Support Service have many complementary activities, including leading change management activities, improving management practices, and re-engineering business processes. The Management Support Service focuses upon improved administrative processes and support to programmatic initiatives, and the enterprise resource planning project focuses upon improved administrative processes and support activities to align the United Nations Secretariat with leading practices as supported by a global enterprise resource planning solution. Although these complementary approaches are both capable of achieving the intended results, synergies can be realized through closer collaboration between the two; and (c) proposed abolishment of one General Service (Other level) post in the Policy and Oversight Coordination Service[3] by reorganization of closely related responsibilities of institutional accountability and personal accountability without adversely affecting its mandate delivery.

29A.34 The net increase of $20,600 in non-post requirements mainly reflects the combined effect of the reduction of posts, offset by increases in contributions to support central data-processing services for the gift registry system and the UN 21 Awards system.

29A.35 The regular budget resources are complemented by other assessed resources from the support account for peacekeeping operations in the amount of $3,476,600, including the continuation of six temporary posts and operational costs (four posts in the secretariat of the Headquarters Committee on Contracts and the Property Survey Board and two posts in the Management Support Service). The increase in the other assessed resources of $310,500, as compared with the previous biennium, reflects increased requirements under operational costs. In addition, an amount of $484,500 from extrabudgetary resources will provide for the continuation of two temporary posts in the Policy and Oversight Coordination Service and their related operational requirements.

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[2] In line with the report of the Secretary-General on the budget outline for 2014-2015, as reflected in table 29A.6, item 1.

[3] In line with the report of the Secretary-General on the budget outline for 2014-2015, as reflected in table 29A.6, item 2.

Component 2
Enterprise resource planning project

Resource requirements (before recosting): $35,927,900

29A.36 This component of the subprogramme is the responsibility of the Umoja Enterprise Resource Planning Project Team in the Office of the Under-Secretary-General for Management. It will be implemented in accordance with the strategy detailed under component 2, Enterprise resource planning project, of subprogramme 1, Management services, administration of justice and services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination, of programme 25, part A, Management and support services, of the biennial programme plan for the period 2014-2015.

Table 29A.12 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To improve the management of the Organization's resources

Expected accomplishments of the Secretariat	Indicators of achievement
(a) All business processes for management of resources and programme performance have built-in internal controls and are in full compliance with regulations, rules, policies and procedures	(a) (i) Increased percentage of business processes that are designed or re-engineered in full compliance with regulations, rules, policies and procedures *Performance measures* (Percentage of business processes designed and released for acceptance) 2010-2011: 72 per cent of 317 Umoja "to-be" processes Estimated 2012-2013: 100 per cent of Umoja Foundation and Umoja Extension 1 Target 2014-2015: 100 per cent of Umoja Extension 2 (ii) Increased percentage of business processes built and tested in the areas of human resources, finance and supply chain and central support services

	Performance measures (Percentage of business processes built and tested) 2010-2011: 0 per cent Estimated 2012-2013: 100 per cent of Umoja Foundation and Umoja Extension 1 Target 2014-2015: 100 per cent
(b) Technological systems are fully in place	(b) Not to exceed 10-second response time per transaction step from user perspective in high-bandwidth environment *Performance measures* (System performance testing results) 2010-2011: not applicable Estimated 2012-2013: better than 10-second response time per transaction step from user perspective in high-bandwidth environment Target 2014-2015: better than 10-second response time per transaction step from user perspective in high-bandwidth environment

External factors

29A.37 The objective and expected accomplishments are expected to be achieved on the assumption that all vendors meet all contractual requirements in a timely manner and the software and technological systems meet all performance requirements.

Outputs

29A.38 During the biennium 2014-2015, the following outputs will be delivered (regular budget, other assessed and extrabudgetary):

(a) Umoja system (Umoja Foundation and Umoja Extension 1) deployed and functioning efficiently in the pilot site(s);

(b) Umoja system (Umoja Foundation and Umoja Extension 1) deployed and functioning efficiently in 100 per cent of the rest of the Organization.

29A.39 The distribution of resources for component 2 is reflected in table 29A.13 below.

Table 29A.13 **Resource requirements: enterprise resource planning project**

Category	Resources (thousands of United States dollars) 2012-2013	2014-2015 (before recosting)	Posts 2012-2013	2014-2015
A. Regular budget				
Non-post	–	35 927.9[c]	–	–
Subtotal	**–**	**35 927.9**	**–**	**–**
B. Other assessed[a]	56 006.4	38 723.6	–	–
C. Extrabudgetary[b]	27 702.1	7 439.6	–	–
Total	**83 708.5**	**82 091.1**	**–**	**–**

[a] Peacekeeping support account share of funding of the enterprise resource planning project.

[b] Extrabudgetary resources derived from programme support income received as reimbursement for the services provided by the central administration for extrabudgetary activities, funds and programmes, from technical cooperation reimbursement resources and the related share of funding of the enterprise resource planning project.

[c] As reflected in table 10 of the fourth progress report of the Secretary-General on the enterprise resource planning project (A/67/360). The provision of $35,927,900 has been included pursuant to resolution 67/246, section III, paragraph 26, in which the General Assembly approved the revised plan and recalled that the budgetary implications of the project would be considered in the context of the proposed programme budget for the biennium 2014-2015.

29A.40 The provision of $35,927,900 under grants and contributions would provide for the regular budget share for the biennium 2014-2015 of the enterprise resource planning project costs. This constitutes part of the total revised requirements for the project, of which the regular budget's share is $52,220,800, as presented in tables 3 and 10 of the fourth progress report of the Secretary-General on the enterprise resource planning project (A/67/360).

29A.41 The estimated non-regular budget share in the biennium 2014-2015 for the enterprise resource planning project costs, amounting to $46,163,200, comprises other assessed resources of $38,723,600 and extrabudgetary resources of $7,439,600. Those amounts and their proportional share of the total resource requirements for the project have most recently been presented in tables 3 and 10 of the fourth progress report of the Secretary-General on the enterprise resource planning project.

Component 3
Management evaluation component of the administration of justice

Resource requirements (before recosting): $1,825,400

29A.42 This component of the subprogramme is the responsibility of the Office of the Under-Secretary-General for Management. It will be implemented in accordance with the strategy detailed under component 3, Management evaluation component of the administration of justice, of subprogramme 1, Management services, administration of justice and services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination, of programme 25, part A, Management and support services, of the biennial programme plan for the period 2014-2015.

Table 29A.14 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To ensure greater personal accountability for decision-making	
Expected accomplishments of the Secretariat	**Indicators of achievement**
(a) More timely decision-making by the Administration with respect to evaluation of contested decisions	(a) All management evaluation requests are responded to within the prescribed 30- and 45-day time limits
	Performance measures
	2010-2011: 90 per cent
	Estimated 2012-2013: 92 per cent
	Target 2014-2015: 94 per cent
(b) Improved accountability in management-related decisions	(b) Reduced percentage of improper or incorrect decisions within the various offices and departments of the United Nations Secretariat
	Performance measures
	2010-2011: 14 per cent
	Estimated 2012-2013: 13 per cent
	Target 2014-2015: 12 per cent
(c) Reduced litigation of cases in the United Nations Dispute Tribunal	(c) Reduced percentage of cases proceeding to the United Nations Dispute Tribunal for formal litigation
	Performance measures
	(Remedy found or original decision overturned)
	2010-2011: 37 per cent
	Estimated 2012-2013: 39 per cent
	Target 2014-2015: 41 per cent

External factors

29A.43 The objective and expected accomplishments are expected to be achieved on the assumption that there will be no significant increase in the number of evaluation requests and improper or incorrect decisions.

Outputs

29A.44 During the biennium 2014-2015, the following outputs will be delivered (regular budget and other assessed):

(a) Administrative support services: provision of recommendations on requests for management evaluation of contested administrative decisions as to whether the requests are receivable and,

if so, whether the contested administrative decisions are in accordance with the applicable internal rules and jurisprudence of the Organization; provision of recommendations on requests for suspension of action submitted to the Secretary-General in cases involving separation from service of staff members; identification and provision of recommendations on systemic issues in respect of managerial decision-making authority; tracking of managerial compliance with responsibilities in the Organization's system of administration of justice and identification of circumstances in which delegated managerial authority may be withdrawn or referred for investigation; and provision of guidance to decision makers in the form of periodic lessons learned guides;

(b) Other substantive activities: provision of inputs to the report of the Secretary-General on the administration of justice.

29A.45 The distribution of resources for component 3 is reflected in table 29A.15 below.

Table 29A.15 **Resource requirements: management evaluation component of the administration of justice**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2012-2013*	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
Regular budget				
Post	1 604.0	1604.0	6	6
Non-post	522.7	221.4	–	–
Subtotal	**2 126.7**	**1 825.4**	**6**	**6**
Total	**2 126.7**	**1 825.4**	**6**	**6**

29A.46 Resource requirements in the amount of $1,825,400 would provide for the continuation of six posts (1 P-5, 2 P-4, 3 General Service (Other level)) in the Management Evaluation Unit ($1,604,000) and non-post requirements ($221,400) relating to, inter alia, other staff costs, contractual services and other operating costs. The net decrease of $301,300, as compared with the biennium 2012-2013, mainly reflects the removal of non-recurrent general temporary assistance related to the administration of justice.

Component 4
Services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination

Resource requirements (before recosting): $1,511,600

29A.47 This component of the subprogramme is the responsibility of the secretariat of the Fifth Committee and the Committee for Programme and Coordination. It will be implemented in accordance with the strategy detailed under component 4, Services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination, of subprogramme 1, Management services, administration of justice and services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination, of programme 25, part A, Management and support services, of the biennial programme plan for the period 2014-2015.

Table 29A.16 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To facilitate deliberations and decision-making by the Fifth Committee and the Committee for Programme and Coordination

Expected accomplishments of the Secretariat	Indicators of achievement
Improved communication on organizational and procedural aspects of meetings as well as enhanced substantive, technical and secretariat support to the Member States and other participants in the meetings	(i) Full compliance with the submission deadline of the final reports of the committees serviced by the Secretariat in order to allow simultaneous publication in all official languages *Performance measures* (Percentage of final reports of the committees submitted by established deadlines) 2010-2011: 100 per cent Estimated 2011-2012: 100 per cent Target 2013-2014: 100 per cent (ii) Reduced number of complaints by representatives of Member States of the Fifth Committee and the Committee for Programme and Coordination concerning the conduct of meetings and the level and quality of substantive and technical secretariat services *Performance measures* 2010-2011: zero complaints Estimated 2012-2013: zero complaints Target 2014-2015: zero complaints

External factors

29A.48 The objective and expected accomplishments are expected to be achieved on the assumption that: (a) meetings and sessions will be held as planned, and proposals from Member States with regard to the agreed programme of work, including calls for participation by the Committee secretariat in informal informal meetings and requests for documentation will be received in a timely and coordinated manner; and (b) there will be active and timely participation, cooperation and collaboration by Member States in the proceedings of each Committee during formal meetings as well as during informal and informal informal consultations.

Outputs

29A.49 During the biennium 2014-2015, the following final outputs will be delivered (regular budget and other assessed):

(a) Servicing the Fifth Committee of the General Assembly and the Committee for Programme and Coordination:

(i) Substantive and/or technical services for formal meetings and informal consultations of the Fifth Committee of the General Assembly (approximately 640 meetings and consultations) and the Committee for Programme and Coordination (approximately 80 meetings and consultations) for the effective delivery of their mandates;

(ii) Planning and organization of activities and services related to sessions of the Committees;

(iii) Provision of advice to the Chairs and bureaux of the Committees, and to Member States;

(iv) Notes on the programme of work and on the status of documentation; 160 procedural notes for the Chairs (80 procedural notes for the Chair of the Fifth Committee of the General Assembly and 80 procedural notes for the Chair of the Committee for Programme and Coordination); substantive summaries of the meetings as required; and working and background papers, as required;

(b) Other substantive activities: maintenance and update of the websites of the Committees.

29A.50 The distribution of resources for component 4 is reflected in table 29A.17 below.

Table 29A.17 **Resource requirements: services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2012-2013*	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
A. Regular budget				
Post	1 482.8	1 482.8	5	5
Non-post	28.8	28.8	–	–
Subtotal	**1 511.6**	**1 511.6**	**5**	**5**
B. Other assessed	316.6	316.6	1	1
Total	**1 828.2**	**1 828.2**	**6**	**6**

29A.51 Resources amounting to $1,511,600 would provide for the continuation of five posts (1 D-2, 1 P-5, 1 P-2, 2 General Service (Other level)) in the secretariat of the Fifth Committee and the Committee for Programme and Coordination ($1,482,800), and non-post requirements ($28,800), such as other staff costs, contractual services and furniture and equipment.

29A.52 The regular budget resources are complemented by other assessed resources of $316,600 from the support account for peacekeeping operations, for the continuation of one post (P-3) in the secretariat of the Fifth Committee of the General Assembly and the Committee for Programme and Coordination under the support account for peacekeeping operations.

C. Programme support

Resource requirements (before recosting): $4,071,800

29A.53 The Executive Office of the Department of Management provides central administrative services, support and advice for the Department as a whole, namely, the Office of the Under-Secretary-

General, the Office of Programme Planning, Budget and Accounts, the Office of Human Resources Management, the Office of Central Support Services, the Office of Information and Communications Technology (pursuant to General Assembly resolution 66/246), the Office of the Capital Master Plan, and the enterprise resource planning project team, in the areas of human resources, finance and general administration. The Executive Office also provides similar administrative services to the secretariats of the Advisory Committee on Administrative and Budgetary Questions, the Board of Auditors, the Independent Audit Advisory Committee, the United Nations System Chief Executives Board for Coordination, the Global Compact Office, the United Nations Office for Partnerships, and the liaison offices of the United Nations Office on Drugs and Crime, the United Nations Convention to Combat Desertification and the United Nations Institute for Training and Research in New York. In addition, the Executive Office provides administration of official travel for the members of the Committee for Programme and Coordination, the Independent Audit Advisory Committee and the Committee on Contributions, and for the representatives from least developed countries. Furthermore, it centrally administers the provisions for the rental of premises and alterations for the United Nations Secretariat at Headquarters as a whole.

29A.54 The distribution of resources for programme support is reflected in table 29A.18 below.

Table 29A.18 **Resource requirements: programme support**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2012-2013*	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
A. Regular budget				
Post	3 740.5	3 803.4	16	16
Non-post	235.2	268.4	–	–
Subtotal	**3 975.7**	**4 071.8**	**16**	**16**
B. Other assessed[a]	59 965.9	63 793.4	1	1
C. Extrabudgetary[b]	2 435.2	2 435.1	1	1
Total	**66 376.8**	**70 300.3**	**18**	**18**

[a] Includes peacekeeping support account resources centrally administered by the Executive Office for general operating expenses, supplies and materials, and furniture and equipment for the Department of Management as a whole.

[b] Extrabudgetary resources derived from programme support income received as reimbursement for the services provided by the central administration for extrabudgetary activities, funds and programmes, and from technical cooperation reimbursement resources.

29A.55 The resources of $4,071,800 would provide for the continuation of 16 posts (1 D-1, 2 P-5, 1 P-4, 1 P-3, 3 General Service (Principal level), 8 General Service (Other level)) in the Executive Office ($3,803,400) and non-post requirements ($268,400) relating mainly to contractual services, general operating expenses and furniture and equipment. A net increase of $96,100, as compared with the biennium 2012-2013, is the combined effect of an increase in post requirements of $62,900 and a decrease in non-post requirements of $33,200.

29A.56 The increase in post requirements is the combined result of the following: (a) net effect of the proposed simultaneous inward redeployment of a P-5 post from Management Services and an outward redeployment of a P-4 post to Management Services (see para. 29A.33) owing to the increased need for strengthening the budget and finance capacity in the Executive Office;

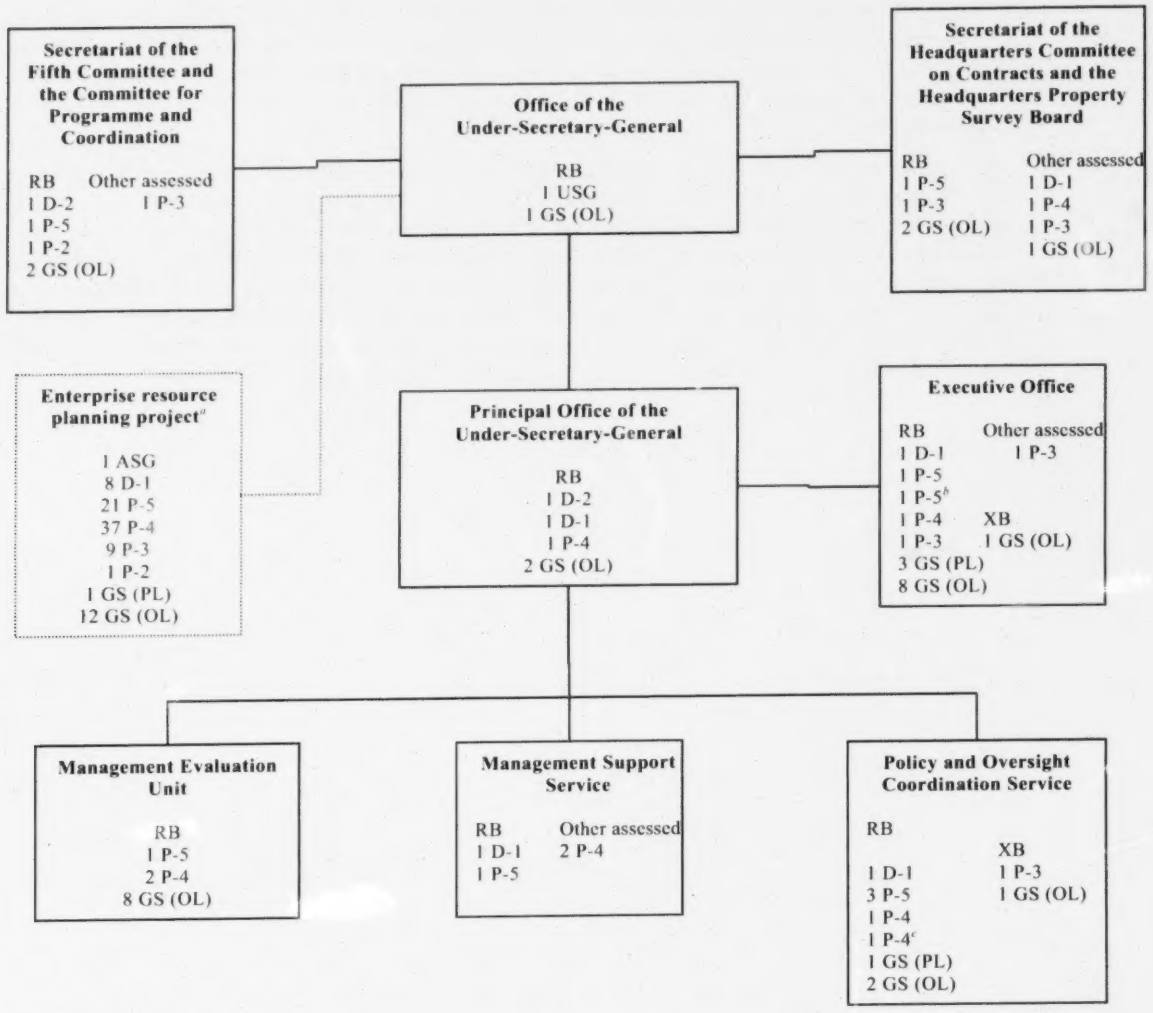
(b) proposed abolishment of one General Service (Other level) post as part of the efforts to enhance the cost-effectiveness and efficiency of service delivery in administrative and programme support; and (c) pursuant to General Assembly resolution 66/246, the Office of Information and Communications Technology was placed under the Department of Management. As a result, one General Service (Other level) post is proposed for redeployment back to the Executive Office to reverse the historical outward redeployment of this post to the Office of Information and Communications Technology during the biennium 2010-2011 with the purpose of providing administrative support to the then newly established Office. The increase in non-post requirements is principally due to: increased general temporary assistance of $37,900 equivalent to three months of General Service (Other level) for sick leave, maternity leave and extended leave as well as for peak times of workload, offset by a reduction of $5,800 in the provision for the costs for communications.

29A.57 The regular budget resources are complemented by: (a) other assessed resources in the amount of $63,793,400, including the continuation of one post (P-3), and overall operational costs managed by the Executive Office of the Department of Management funded from the support account for peacekeeping operations; and (b) extrabudgetary resources of $2,435,100 for the operational costs associated with the extrabudgetary posts being managed by the Executive Office of the Department from the extrabudgetary funding derived from programme support income received as reimbursement for the services provided by the central administration for extrabudgetary activities, funds and programmes, and from technical cooperation reimbursement resources.

Annex I

Organizational structure and post distribution for the biennium 2014-2015

Office of the Under-Secretary-General for Management



[a] Temporary posts funded jointly from the regular budget, the peacekeeping support account and extrabudgetary resources.
[b] Redeployment from the Policy and Oversight Coordination Service.
[c] Redeployment from the Executive Office.

Annex II

Summary of follow-up action taken to implement the relevant recommendations of the oversight bodies

Brief description of the recommendation	*Action taken to implement the recommendation*
Board of Auditors (A/67/5 (Vol. I) and Corr.1 and 2, chap. II)	
The Board recommended that the Administration include an executive summary in its programme performance report, or produce one as a separate document, in order to give a concise summary of the key issues which the data evidences (para. 153).	The Administration did not accept this recommendation. The programme performance report is submitted for the consideration of the Committee for Programme and Coordination as one report, and the Administration does not see the need to prepare a separate document to provide a concise summary of key issues. That would result in an additional document to be considered by the intergovernmental bodies with no added value. Had the Committee considered that a summary of this nature was needed, it would have requested one in a report submitted to the General Assembly for its approval. In addition, the programme performance report already provides an overview of key results achieved by the United Nations as well as a summary on delivery of outputs and resource utilization which serve the same purpose as an executive summary. In the report on its fifty-second session, the Committee for Programme and Coordination stated: "Special mention was made of section II of the report, since it provided a good overview of the accomplishments of the Secretariat" (A/67/16, para. 26).
The Board recommended that the Administration consider how it could better integrate financial and performance reporting, at all levels in the Organization, and build that into its thinking about the design and implementation of the new enterprise resource planning system (Umoja), and as part of realizing the benefits from both Umoja and the improved information that would be provided through the adoption of IPSAS (para. 155).	The Administration did not accept this recommendation. It should be noted that, in line with its terms of reference, the Committee for Programme and Coordination is mandated to review programme performance but not financial performance, and the Advisory Committee on Administrative and Budgetary Questions is mandated to review financial performance but not programme performance. The consolidation of both the programme performance and financial performance reports will require an amendment to the existing

Brief description of the recommendation	*Action taken to implement the recommendation*
	terms of reference for both Committees. By extension, if financial performance is provided in the programme performance, then the proposed biennial programme plan should also include the related budget estimates, which would also run counter to General Assembly resolution 58/269. It should also be noted that the Secretary-General, in his report on strengthening of the United Nations: an agenda for further change (A/58/395 and Corr.1), proposed, inter alia, to link estimated resource requirements at the planning stage. The Assembly did not agree with the inclusion of the budget outline as part of the strategic framework in its resolution 58/269, as concerns were expressed that the proposal to link the plan to the budget outline would amount to imposing, at the planning stage, budget ceilings on programme requirements (see A/C.5/58/SR.18).
The Administration agreed with the Board's recommendation that it assign specific responsibility for the successful implementation of results-based management methodology throughout the Secretariat to a relevant member of the senior management team (para. 157).	In the second progress report on the accountability system in the United Nations Secretariat (A/67/714), the Secretary-General assigned the responsibility for results-based management to the Under-Secretary-General for Management.
The Board recommended that, to provide assurance that the system of internal control is understood and operating as expected, the Administration: (a) document the internal control framework; and (b) consider developing a management assurance system which requires managers at all levels to periodically provide senior management assurance on the effectiveness of internal controls in their sphere of control to test both understanding and compliance at all levels (para. 171).	In response to the report of the Secretary-General entitled "Towards an accountability system in the United Nations Secretariat" (A/64/640), which contained a detailed proposal for the adoption of a comprehensive enterprise risk management (ERM) and internal control framework for the Organization, the General Assembly, in paragraph 31 of resolution 64/259, provided a clear mandate to enhance "the current capabilities in the Secretariat responsible for risk assessment and mitigation and internal control". Following an extensive consultation process, on 25 May 2011 the Management Committee approved a policy that outlines the purpose, governance mechanisms and principles that will guide the adoption of the ERM and internal control framework. A detailed methodology describing the activities to be performed for the effective implementation of the framework has

Brief description of the recommendation	*Action taken to implement the recommendation*
	also been defined, based on best international standards and practices, adopting elements and recommendations from both the Committee of Sponsoring Organizations of the Treadway Commission (COSO) ERM framework and the International Organization for Standardization (ISO) 31000 standards. Based on the policy and the report of the Secretary-General on progress towards an accountability system in the United Nations Secretariat (A/66/692), as noted by the Board, the Under-Secretary-General for Management will serve as the high-level official responsible for leading the ERM effort in the Secretariat, and the Management Committee will act as the senior management Enterprise Risk Management Committee. Responsibility for the effective implementation of risk management and internal control practices for their respective areas will remain with the heads of department, who will annually confirm, through a certification report, their responsibilities for the proper application of the principles and requirements of the approved framework, and the maintenance of a strong internal control environment resulting from the risk assessment process. Within the limited dedicated resources currently available, the Secretariat is proceeding with the gradual implementation of ERM practices in selected departments of the Organization representing its different functional areas of activity, according to a phased approach. Preliminary tests of the methodology were carried out at the Economic and Social Commission for Latin America and the Caribbean (ECLAC) and the Procurement Division at Headquarters. Most recently, full implementation of an effective ERM and internal control framework is currently under way at the Office for the Coordination of Humanitarian Affairs and the Economic and Social Commission for Western Asia (ESCWA).

Brief description of the recommendation	*Action taken to implement the recommendation*
	While the Secretariat will continue with the progressive detailed implementation of ERM practices in selected departments of the Organization, according to a phased approach, the Under-Secretary-General for Management, who is acting as the Risk Champion in the Secretariat, will coordinate the implementation of the ERM and internal control framework at entity-level, identifying the top risks facing the Organization, and developing regular reporting on the current status of the risks and associated mitigating strategies to the Management Committee, and then reporting annually to the General Assembly at a high level. Annex I, "Components of the accountability system in the United Nations Secretariat", of the Secretary-General's report (A/64/640) already contained a detailed description of the system of internal control in place in the Organization, and the Secretariat is currently working on a document that would describe for managers the overall risk and internal control framework of the Secretariat. The document will be finalized in close consultation with the oversight bodies. Implementation of the ERM and internal control framework — where comprehensive risk treatment and response plans will outline the main controls management has already established, and the additional control and treatment strategies management plans to introduce to further mitigate risks, defining detailed action plans, and identifying risk treatment owners — will critically contribute to the establishment of an effective internal control framework throughout the Organization, at a very operational level. On a final note, fully aware of the importance of the communication efforts needed to support the effective implementation of the framework, the Secretariat: (a) established an ERM Community of Practice, endorsed by the High-level Committee on Management in September 2011, to share knowledge and experience and build a network of ERM practitioners (over 40 practitioners are currently members system-

Brief description of the recommendation	*Action taken to implement the recommendation*
	wide); (b) has created a dedicated ERM website in iSeek; and (c) has been working on the definition of a tailored e-learning ERM programme that will be available to all staff members.
The Administration agreed with the Board's recommendation that, in support of existing work on developing risk management in the United Nations, the Management Committee: (a) periodically identify the top risks facing the Organization and communicate that information to all managers; and (b) develop high-level and regular (monthly) reporting on the current status of the risks and associated mitigating strategies (A/67/5 (Vol. I), para. 176).	Same as above.
The Administration agreed with the Board's recommendation that United Nations senior management set out an action plan addressing the key lessons identified by the Board on business transformation, to demonstrate and track how it is developing and implementing a more strategic and holistic grip on the direction and delivery of the business transformation programmes (para. 183).	The Administration agrees with this recommendation and is now developing an action plan to address the issues identified by the Board.
Committee for Programme and Coordination (A/67/16)	
The Committee recommended that the General Assembly request the Secretary-General to include in future programme performance reports comprehensive information on the impact of the reduction in the number of printed documents on the intergovernmental decision-making process in United Nations conferences and meetings (para. 42).	The Department for General Assembly and Conference Management has been advised to provide, as part of its submission to the programme performance report, comprehensive information on the impact of the reduction in the number of printed documents on the intergovernmental decision-making process in United Nations conferences and meetings. All future programme performance reports will include this information provided by the Department.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Committee recommended that the General Assembly request the Secretary-General to fully explain in future programme performance reports the termination or postponement of outputs and activities owing to vacancies of posts funded under the regular budget (para. 44).	All departments/offices of the Secretariat have been advised of the requirement of fully explaining in their submissions to the programme performance report, the termination or postponement of outputs and activities owing to vacancies of posts funded under the regular budget. This information will be compiled and presented in all future programme performance reports, as recommended by the Committee.

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Proposed programme budget for the biennium 2014-2015*

Part VIII
Common support services

Section 29B
Office of Programme Planning, Budget and Accounts

(Programme 25 of the biennial programme plan for the period 2014-2015)**

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* A summary of the approved programme budget will be issued as A/68/6/Add.1.

** A/67/6/Rev.1.

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Overview

Table 29B.1 **Financial resources**

(United States dollars)

Approved resources for 2012-2013[a]	38 779 300
Technical adjustments (delayed impact and removal of non-recurrent requirements)	(571 900)
Changes reflected in the Secretary-General's report on the budget outline for 2014-2015	(1 770 300)
Total resource change	(2 342 200)
Proposal of the Secretary-General for 2014-2015[a]	36 437 100

[a] At 2012-2013 revised rates.

Table 29B.2 **Post resources**

	Number	*Level*
Regular budget		
Approved for the biennium 2012-2013	140	1 ASG, 3 D-2, 8 D-1, 10 P-5, 19 P-4, 17 P-3, 9 P-2/1, 8 GS (PL), 65 GS (OL)
Abolishment	(10)	1 P-4, 1 P-2, 8 GS (OL), under components 3 and 5
Proposed for the biennium 2014-2015	130	1 ASG, 3 D-2, 8 D-1, 10 P-5, 18 P-4, 17 P-3, 8 P-2/1, 8 GS (PL), 57 GS (OL)

Overall orientation

29B.1 The Office of Programme Planning, Budget and Accounts is responsible for the implementation of the work programme under this section. The programme is guided by the Administrative and Budgetary (Fifth) Committee of the General Assembly and the Committee for Programme and Coordination.

29B.2 The activities programmed under this section fall within subprogramme 2, Programme planning, budget and accounts, of programme 25, Management and support services, of the biennial programme plan for the period 2014-2015.

29B.3 The Office of Programme Planning, Budget and Accounts:

(a) Administers and ensures compliance with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and relevant legislative mandates;

(b) Establishes and applies the budgetary and accounting policies and procedures of the United Nations, in accordance with the financial regulations and rules and relevant standards;

(c) Ensures sound financial management of all resources made available to the Organization, as well as their effective and efficient use, directly or through delegation of authority and/or instructions to other offices of the United Nations at Headquarters and overseas;

Note: The following abbreviations are used in tables and charts: ASG, Assistant Secretary-General; GS, General Service; OL, Other level; PL, Principal level; RB, regular budget; XB, extrabudgetary.

(d) Accounts for and reports to the appropriate authorities on the use made of United Nations financial resources;

(e) Facilitates intergovernmental deliberations by the General Assembly and decision-making bodies on the issues of planning, programming, budgeting and accounts of the Organization;

(f) Implements and operates the financial components of the enterprise resource planning system, Umoja, which will progressively replace current systems, including the Integrated Management Information System (IMIS) and the Sun system, by providing specifications for changes and conducting user acceptance tests.

29B.4 The Office of Programme Planning, Budget and Accounts carries out its activities in cooperation with other departments and offices of the Secretariat and, as appropriate, other entities of the United Nations system. Such collaboration and cooperation include the preparation of reports, participation in meetings, briefings, technical and substantive support and the sharing of information and experience.

29B.5 Efforts are ongoing to ensure that activities implemented from all sources of funding are directed at improving internal controls; enhancing risk management; streamlining processes; strengthening information technology services; improving financial management, reporting and accounting; and improving services to meet clients' needs.

29B.6 During the biennium 2014-2015, the Office of Programme Planning, Budget and Accounts will continue to further refine results-based budgeting and further improve the budget presentation. The Office continues to lead on the implementation of the International Public Sector Accounting Standards (IPSAS) and to work closely with the Umoja Team in configuring and implementing the enterprise resource planning system, which includes collaboration on transitional activities and roll-out of the systems.

29B.7 In a system-wide coherence context, the Office of Programme Planning, Budget and Accounts is contributing to the Finance and Budget Network, and is thus instrumental in providing valuable input with regard to finance and budget-related issues of common concern to United Nations system organizations as a whole. The Finance and Budget Network covers areas such as international accounting standards, treasury practices, auditing and oversight mechanisms, financial reporting and cost recovery, and is also responsible for providing guidance with regard to jointly financed activities of the United Nations system, including investment management. The efforts made in that context lead into the harmonization of business practices throughout the United Nations system, including general management issues, to ensure management coherence from the global to the country level.

29B.8 While the totality of resources available is presented, the proposals herein do not address elements directly related to the support of peacekeeping operations, which are funded from the peacekeeping support account. Details of all the responsibilities of the Office of Programme Planning, Budget and Accounts are included in the most recent Secretary-General's bulletin for the Office.

Overview of resources

29B.9 The overall resources proposed for the biennium 2014-2015 for section 29B amount to $36,437,100 before recosting, reflecting a net decrease of $2,342,200 (or 6 per cent) compared with the 2012-2013 resources at revised rates. Resource changes result from two factors: (a) technical adjustments relating to the removal of one-time costs ($571,900); and (b) resource changes reflected in the report of the Secretary-General on the proposed budget outline for the biennium 2014-2015 ($1,770,300) (A/67/529 and Corr.1).

29B.10 The distribution of resources is reflected in tables 29B.3 and 29B.4.

Table 29B.3 **Financial resources by component**

(Thousands of United States dollars)

(1) *Regular budget*

	2010-2011 expenditure	*2012-2013 resources at revised rates*	*Resource changes*						*Total before recosting*	*Recosting*	*2014-2015 estimate*
			Technical adjustment (delayed impact and non-recurrent)	*New mandates and inter-component changes*	*In line with resolution 67/248*	*Reflected in budget outline report*[a]	*Total*	*Percentage*			
A. Executive direction and management	4 690.2	4 242.3	(571.9)	–	–	49.4	(522.5)	(12.3)	3 719.8	112.1	3 831.9
B. Programme of work											
1. Programme planning and budgeting	9 176.1	10 254.7	–	–	–	(8.5)	(8.5)	(0.1)	10 246.2	308.7	10 554.9
2. Financial services relating to peacekeeping matters[b]	–	–	–	–	–	–	–	–	–	–	–
3. Financial accounting, contributions and reporting	17 894.4	19 191.0	–	–	–	(1 451.7)	(1 451.7)	(7.6)	17 739.3	626.8	18 366.1
4. Treasury services	1 699.0	1 744.3	–	–	–	(4.8)	(4.8)	(0.3)	1 739.5	53.7	1 793.2
5. Financial Information Operations Service	3 594.9	3 347.0	–	–	–	(354.7)	(354.7)	(10.6)	2 992.3	99.1	3 091.4
Subtotal, B	**32 364.4**	**34 537.0**	–	–	–	**(1 819.7)**	**(1 819.7)**	**(5.2)**	**32 717.3**	**1 088.3**	**33 805.6**
Subtotal, 1	**37 054.5**	**38 779.3**	**(571.9)**	–	–	**(1 770.3)**	**(2 342.2)**	**(6.0)**	**36 437.1**	**1 200.4**	**37 637.5**

(2) *Other assessed*

	2010-2011 expenditure	*2012-2013 estimate*	*2014-2015 estimate*
A. Executive direction and management	2 013.1	8 475.0	9 465.0
B. Programme of work			
1. Programme planning and budgeting	–	–	–
2. Financial services relating to peacekeeping operations	10 546.1	11 764.6	12 198.4
3. Accounting, contributions and financial reporting	12 900.6	13 308.7	14 290.3
4. Treasury services	3 169.4	2 975.5	3 374.2
5. Financial Information Operations Service	3 625.6	4 146.9	4 332.8
Subtotal, 2	**32 254.8**	**40 670.7**	**43 660.7**

(3) *Extrabudgetary*

	2010-2011 expenditure	*2012-2013 estimate*	*2014-2015 estimate*
A. Executive direction and management	1 068.8	1 526.3	1 526.5
B. Programme of work			
1. Programme planning and budgeting	2 265.9	3 335.1	3 349.7
2. Financial services relating to peacekeeping operations	55.4	163.8	163.7
3. Accounting, contributions and financial reporting	8 148.2	12 109.2	12 061.9
4. Treasury services	721.7	1 204.4	1 209.6
5. Financial Information Operations Service	4 518.4	5 181.0	5 260.4
Subtotal, 3	**16 778.4**	**23 519.8**	**23 571.8**
Total	**86 087.7**	**102 969.8**	**104 870.0**

[a] A/67/529 and Corr.1.

[b] Resource requirements financed exclusively by the support account for peacekeeping operations and extrabudgetary resources in support of substantive activities.

Table 29B.4 **Post resources**

Category	Established regular budget		Temporary						Total	
			Regular budget		Other assessed[a]		Extrabudgetary			
	2012-2013	2014-2015	2012-2013	2014-2015	2012-2013	2014-2015	2012-2013	2014-2015	2012-2013	2014-2015
Professional and higher										
ASG	1	1	–	–	–	–	–	–	1	1
D-2	3	3	–	–	1	1	–	–	4	4
D-1	8	8	–	–	1	1	–	–	9	9
P-5	10	10	–	–	6	6	6	6	22	22
P-4/3	36	35	–	–	45	45	26	26	107	106
P-2/1	9	8	–	–	2	2	1	1	12	11
Subtotal	**67**	**65**	–	–	**55**	**55**	**33**	**33**	**155**	**153**
General Service										
Principal level	8	8	–	–	4	4	8	8	20	20
Other level	65	57[b]	–	–	42	42	38	38	145	137
Subtotal	**73**	**65**	–	–	**46**	**46**	**46**	**46**	**165**	**157**
Total	**140**	**130**	–	–	**101**	**101**	**79**	**79**[b]	**320**	**310**

[a] Resource requirements financed exclusively by the support account for peacekeeping operations and extrabudgetary resources in support of substantive activities.

[b] Some of the extrabudgetary posts may not be available for the full biennium owing to changing requirements of the funds and programmes for services rendered by the United Nations.

Table 29B.5 **Distribution of resources by component**

(Percentage)

	Regular budget	Other assessed	Extrabudgetary
A. Executive direction and management	10.2	21.7	6.5
B. Programme of work			
1. Programme planning and budgeting	28.1	–	14.2
2. Financial services relating to peacekeeping operations	–	27.9	0.7
3. Accounting, contributions and financial reporting	48.7	32.7	51.2
4. Treasury services	4.8	7.7	5.1
5. Financial Information Operations Service	8.2	10.0	22.3
Subtotal, B	**89.8**	**78.3**	**93.5**
Total	**100.0**	**100.0**	**100.0**

Technical adjustments

29B.11 Resource changes reflect the removal of non-recurrent requirements totalling $571,900, broadly related to general temporary assistance, travel of staff and contractual services in support of the implementation of IPSAS in the biennium 2012-2013. It should be noted that IPSAS is funded as a non-recurrent provision and the level of resource requirements is based on the programme of work during the biennium and consistent with the phased implementation of IPSAS in line with the Umoja project timeline.

Changes reflected in the Secretary-General's report on the budget outline for 2014-2015

29B.12 Reductions in line with the report of the Secretary-General on the proposed budget outline amount to $1,770,300. The primary reductions, amounting to $1,752,000, are outlined in table 29B.6.

Table 29B.6 **Primary areas of resource changes in line with the Secretary-General's budget outline**

Net reductions in inputs	*Description*	*Reduction in the volume of outputs*	*Reduction in performance targets*
Programme of work	**Standardization of business processes**		
Component 3	Total net reduction: $1,752,000	–	–
Abolishment:	The Office of Programme Planning, Budget and Accounts would achieve overall increased efficiency of business processes in the preparation for the Organization's transformational initiatives. Currently, processes in the areas of payroll, financial reporting, disbursements and system support are based on systems which do not effectively interface with one another or are heavily reliant on manual transactions. Such processes entail complex data entry, verifications and approvals, which are time consuming. Standardization of business processes would allow the Office to deliver its mandates in a more efficient way.		
Finance Officer (1 P-2)			
Accounting assistants (8 GS (OL))			
Decrease:			
Contractual services			
Addition:			
Other staff costs			
Travel of staff			
Component 5			
Abolishment:			
Finance Information Officer (1 P-4)	Travel resources and temporary assistance will be required to support the implementation of IPSAS.		

Other assessed and extrabudgetary resources

29B.13 It is estimated that during the biennium 2014-2015, other assessed and extrabudgetary resources amounting to $67,232,500 would be available to the Office to carry out its programme of work, of which $43,660,700 relates to the support account for peacekeeping operations and the capital master plan, $20,950,700 from programme support income received as reimbursement for services provided by the central administration for extrabudgetary activities, funds and programmes, and $2,621,100 from other extrabudgetary resources. The projected level of $67,232,500 represents an increase of approximately $3,042,000 over the level of projected resources in the biennium 2012-2013, owing primarily to increased requirements under the support account for peacekeeping operations resulting from adjustments to vacancy rate and common staff costs assumptions applied to post costs, as reflected in the proposed programme budget for the peacekeeping support account (A/67/756).

Other information

29B.14 Pursuant to General Assembly resolution 58/269, resources were identified within the available capacity in the Professional and General Service categories for the conduct of monitoring and evaluation in the Office of Programme Planning, Budget and Accounts equivalent to $2,406,600 ($1,999,200 funded from the regular budget, comprising 126 work-months at the Professional level and 20 work-months at the General Service level; $29,800 funded from the support account for peacekeeping operations, comprising 2 work-months at the Professional level; and $360,100 funded from the extrabudgetary resources, comprising 20 work-months at the Professional level and 4 work-months at the General Service level).

29B.15 Internal evaluation is based on periodic reviews and analysis of performance data, as well as client satisfaction surveys conducted at regular intervals within the existing capacity. The impact of internal evaluations has resulted in the automation of various accounting processes, including those pertaining to payroll, income tax, health and life insurance, and travel/vendor claims, which has improved monitoring of and efficiency in the delivery of client services. The programme will also rely on a careful and comprehensive review of audit opinions of the Board of Auditors, the Office of Internal Oversight Services and the Joint Inspection Unit.

A. Executive direction and management

Resource requirements (before recosting): $3,719,800

29B.16 The Assistant Secretary-General, Controller, is responsible for all the activities of the Office of Programme Planning, Budget and Accounts, and supervises five organizational entities, namely, the Programme Planning and Budget Division, the Peacekeeping Financing Division, the Accounts Division, the Treasury and the Financial Information Operations Service. The Assistant Secretary-General, Controller, administers, as delegated, the Financial Regulations and Rules of the United Nations and ensures compliance therewith; advises the Secretary-General and the Under-Secretary-General for Management on policy matters with respect to the budget, plans, work programmes and finances of the United Nations; represents the Secretary-General in the committees of the General Assembly, the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination in the presentation of the budget outline, the biennial programme budgets, the budgets of the International Tribunals, the biennial programme plan, the United Nations capital master plan budget and the peacekeeping budgets and budget performance reports; represents the Secretary-General in other bodies and working groups of the United Nations system and in other international forums on budgetary and financial matters; establishes budgetary and accounting policies, procedures and guidelines for the Organization, including the issuance of instructions for the preparation of budget and performance reports and the establishment of submission deadlines; exercises financial control of the resources of the Organization; and designates and approves staff members whose functions involve significant financial duties, where this authority is to be exercised by the Controller pursuant to existing rules.

29B.17 The Office of the Assistant Secretary-General, Controller, provides assistance in the overall direction, supervision and management of the Office of Programme Planning, Budget and Accounts; discharges responsibilities as delegated to the Assistant Secretary-General, Controller, under the Financial Regulations and Rules of the United Nations; formulates policy papers, reports and guidelines and provides advice on planning, programming and budgetary and accounting matters; evaluates, reviews and formulates the terms and conditions of the delegation of the Controller's authority and responsibility under the Financial Regulations and Rules of the United Nations and monitors the application thereof; reviews all financial agreements outlining the terms and conditions

of voluntary contributions, including contributions in kind and non-reimbursable loans in compliance with the Financial Regulations and Rules of the United Nations; and coordinates interdepartmental activities relating to planning and programming as well as budgetary and accounting matters.

29B.18 Further to resolution 60/283, by which the General Assembly approved the adoption by the United Nations of IPSAS, the International Public Sector Accounting Standards Implementation Unit was established in the Office of the Assistant Secretary-General, Controller, during the biennium 2006-2007. The Unit is responsible for transitioning the Organization to the requirements under the new accounting Standards. For the biennium 2014-2015, the Unit will, inter alia, continue to lead the work to determine the IPSAS-compliant opening statement of position, including balances for property, plant and equipment, and inventories. Furthermore, the Unit will continue to facilitate the operationalization of the approved IPSAS-related policies by coordinating the changes in workflows and procedures, and the preparation of IPSAS-compliant financial statements. It will also continue to support Umoja by specifying the IPSAS requirements and by collaborating in the testing and change management activities. The Unit will coordinate the delivery of the first set of IPSAS-compliant financial statements for the Organization.

29B.19 The Deputy Controller at the D-2 level oversees the overall management of the Office of Programme Planning, Budget and Accounts; assists the Assistant Secretary-General, Controller, in the overall direction, supervision and management of the Office and provides guidance to the financial community of the Organization; responds to the need to improve timeliness and ensures comprehensive review and approval of administrative actions, including providing the management resources necessary to lead operational initiatives, such as the implementation of IPSAS and the collaboration with the Umoja Team, to enhance efficiency and effectiveness in accordance with findings of reviews of the organizational structure, staffing, management framework and operations; and responds promptly to and follows up on implementation of oversight recommendations by the Office of Internal Oversight Services, the Joint Inspection Unit and the Board of Auditors. This enables appropriate burden-sharing between the Controller and the Deputy Controller in addressing the complex and critical financial management issues in a proactive manner.

Table 29B.7 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To facilitate full implementation of legislative mandates and compliance with United Nations policies and procedures with respect to the management of financial resources of the Organization and management of the programme of work and staff of the Office

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Sound financial management and control in the Organization	(a) Absence of significant adverse audit observations relating to financial management and control
	Performance measures
	2010-2011: no significant adverse audit observations
	Estimate 2012-2013: no significant adverse audit observations

	Target 2014-2015: no significant adverse audit observations
(b) The programme of work of the Office of Programme Planning, Budget and Accounts is effectively managed and supported by staff and financial resources	(b) Reduction in the number of days to clear donor, executing agencies, host country and framework agreements *Performance measures* 2010-2011: 8 days Estimate 2012-2013: 8 days Target 2014-2015: 7.5 days
(c) Improved financial policies	(c) Assistance provided to clients on application of the Financial Regulations and Rules, policies and procedures *Performance measures* (Percentage of client representatives expressing satisfaction with the quality of assistance received) 2010-2011: 85 per cent Estimate 2012-2013: 88.5 per cent Target 2014-2015: 90 per cent

29B.20 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that all stakeholders comply fully with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and relevant legislative mandates.

Outputs

29B.21 During the biennium 2014-2015, the following final outputs will be delivered:

(a) Servicing of intergovernmental/expert bodies (regular budget, other assessed and extrabudgetary): approximately 25 meetings of the Advisory Committee on Administrative and Budgetary Questions; approximately 12 meetings of the Committee for Programme and Coordination; and approximately 35 formal and informal meetings of the Fifth Committee of the General Assembly;

(b) Other substantive activities (regular budget, other assessed and extrabudgetary): representation at and convening of meetings with financial officials of the Secretariat, offices away from Headquarters and United Nations funds and programmes on issues of common concern (approximately 8 meetings);

(c) Advisory services (regular budget, other assessed and extrabudgetary):

(i) Provision of advice on voluntary contribution financial agreements entered into between the United Nations and, inter alia, Governments, non-governmental organizations and private contributors (1,000);

(ii) Provision of assistance to clients on the application of the Financial Regulations and Rules, procedures and policies (160);

(d) Administrative support and finance services (regular budget, other assessed and extrabudgetary): review and authorization of delegations of authority as they relate to financial matters, including review and approval of requests for clearance of staff members designated to perform significant functions in the management of financial resources in accordance with the Secretary-General's bulletin (ST/SGB/2005/7) (480); training workshops on financial issues for chief administrative officers and chief finance officers (4).

29B.22 The distribution of resources for Executive direction and management is reflected in table 29B.8.

Table 29B.8 **Resource requirements: executive direction and management**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2012-2013*	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
Regular budget				
Post	3 416.0	3 416.0	10	10
Non-post	826.3	303.8	–	–
Subtotal	**4 242.3**	**3 719.8**	**10**	**10**
Other assessed	8 475.0	9 465.0	2	2
Extrabudgetary	1 526.3	1 526.5	4	4
Total	**14 243.6**	**14 711.3**	**16**	**16**

29B.23 Resources in the amount of $3,719,800 will provide for the continuation of 10 posts (1 ASG, 1 D-2, 2 P-5, 3 P-4/3, 3 General Service (Other level)) in the Office of the Assistant Secretary-General, Controller ($3,416,000), and non-post resources ($303,800) relating to other staff costs, travel of staff, contractual services and other operating requirements that would enable the Office of the Assistant Secretary-General, Controller, to implement its mandate. The net decrease of $522,500 broadly relates to the removal of one-time costs under general temporary assistance, travel of staff and contractual services related to the implementation of IPSAS in the biennium 2012-2013.

29B.24 The Office is supported by projected other assessed and extrabudgetary resources amounting to $9,465,000 and $1,526,500, respectively. Other assessed resources would provide for the continuation of two posts (1 P-4, 1 General Service (Other level)) funded from the support account for peacekeeping operations. Extrabudgetary resources would provide for the continuation of four posts (1 P-5, 2 P-4, 1 General Service (Other level)) that would provide administrative support and financial services relating to (a) coordination of audit and oversight recommendations; (b) monitoring and evaluation activities; (c) review of financial agreements entered into between the United Nations and Governments, non-governmental organizations and private contributors; (d) provision of assistance to clients on the application of the Financial Regulations and Rules, procedures and policies; and (e) review and authorization of delegations of authority as they relate to financial matters. The increase of $990,200 as compared with the biennium 2012-2013 is due primarily to increased requirements under the support account for peacekeeping operations, as reflected in the proposed programme budget for the peacekeeping support account (A/67/756).

B. Programme of work[1]

29B.25 The distribution of resources by component is reflected in table 29B.9.

Table 29B.9 **Resource requirements by component**

	Resources (thousands of United States dollars)		*Posts*	
	2012-2013	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
A. Regular budget				
1. Programme planning and budgeting	10 254.7	10 246.2	33	33
2. Financial services relating to peacekeeping operations[a]	–	–	–	–
3. Accounting, contributions and financial reporting	19 191.0	17 739.3	83	74
4. Treasury services	1 744.3	1 739.5	5	5
5. Financial information service	3 347.0	2 992.3	9	8
Subtotal	**34 537.0**	**32 717.3**	**130**	**120**
B. Other assessed[a]	32 195.7	34 195.7	99	99
C. Extrabudgetary	21 993.5	22 045.3	75	75
Total	**88 726.2**	**88 958.3**	**304**	**294**

[a] Resource requirements financed exclusively by the support account for peacekeeping operations.

Component 1
Programme planning and budgeting

Resource requirements (before recosting): $10,246,200

29B.26 Responsibility for programme planning and budgeting rests with the Programme Planning and Budget Division of the Office of Programme Planning, Budget and Accounts. This component will be implemented in accordance with the strategy detailed under component 1, Programme planning and budgeting, of subprogramme 2, Programme planning, budget and accounts, of programme 25, Management and Support Services, of the biennial programme plan for the period 2014-2015.

[1] Subprogramme 2 of programme 25 of the biennial programme plan for the period 2014-2015.

Table 29B.10 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To ensure the effective and efficient formulation of the biennial programme plan, secure the resources required for the financing of the mandated programmes and activities of the Secretariat and improve the management of the utilization of those resources

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Increased contribution to the decision-making process by Member States on issues relating to the biennial programme plan, the programme budget and the budgets of the international criminal tribunals	(a) (i) Increased percentage of reports and supplementary information submitted by the documentation deadlines in order to allow simultaneous publication in all official languages *Performance measures* (Budgetary documents) 2010-2011: 72 per cent Estimate 2012-2013: 89 per cent Target 2014-2015: 100 per cent (Supplementary information) 2010-2011: 100 per cent Estimate 2012-2013: 100 per cent Target 2014-2015: 100 per cent (ii) Increased number of Member States expressing satisfaction with the quality of budgetary documents and of the supplementary information provided *Performance measures* (Budgetary documents) 2010-2011: 92 per cent of respondents Estimate 2012-2013: 95 per cent of respondents Target 2014-2015: 100 per cent of respondents (Written supplementary information) 2010-2011: 80 per cent of respondents Estimate 2012-2013: 85 per cent of respondents

	Target 2014-2015: 100 per cent of respondents (Supplementary information provided during deliberations) 2010-2011: 100 per cent of respondents Estimate 2012-2013: 100 per cent of respondents Target 2014-2015: 100 per cent of respondents (iii) Increased number of Member States expressing satisfaction with the quality, including the standardization, of the biennial programme plan *Performance measures* 2010-2011: not available Estimate 2012-2013: not available Target 2014-2015: 100 per cent of respondents
(b) Better management of regular budget, extrabudgetary resources and criminal tribunal resources	(b) Increased percentage of clients expressing satisfaction with the services received *Performance measures* 2010-2011: 82 per cent of respondents Estimate 2012-2013: 85 per cent of respondents Target 2014-2015: 100 per cent of respondents

External factors

29B.27 Component 1 is expected to achieve its objectives and expected accomplishments on the assumption that outputs and the related workload remain as reflected in the present report.

Outputs

29B.28 During the biennium 2014-2015, the following outputs will be delivered:

(a) Servicing of intergovernmental/expert bodies (regular budget and extrabudgetary):

(i) Substantive servicing of meetings: approximately 45 formal meetings and 150 informal consultations of the Fifth Committee; approximately 20 formal meetings and 20 informal consultations of the Committee for Programme and Coordination; approximately 30 meetings of the Economic and Social Council; approximately 150 meetings of the Advisory Committee on Administrative and Budgetary Questions; and informal consultations of other Main Committees of the General Assembly on request;

(ii) Parliamentary documentation: approximately 370 reports, including the proposed programme budget outline for the biennium 2014-2015 (1); the proposed programme budget for the biennium 2014-2015 (48 documents in fascicle form, 40 documents for supplementary financial information for the Advisory Committee on Administrative and Budgetary Questions, and 1 document in a short form); budget performance reports for the biennium 2012-2013 (2); the proposed biennial programme plan for the period 2014-2015 (29 documents in fascicle form and 1 consolidated document); annual budgets and budget performance reports of the International Tribunals (6); statements of programme budget implications, revised estimates and oral statements (200); estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council (14 reports and 8 supplementary financial information reports for the Advisory Committee on Administrative and Budgetary Questions); ad hoc reports in connection with the programme budget (20); and conference room papers and additional information for legislative and advisory bodies, as required;

(b) Other services provided (regular budget):

(i) Assistance to the Fifth Committee and the Committee for Programme and Coordination in the preparation of their reports to the General Assembly (approximately 60 reports);

(ii) Briefings for Member States, including new representatives in the Fifth Committee and the Committee on Programme and Coordination on programme planning and budgetary matters (approximately 10);

(iii) Review of draft resolutions before legislative bodies and their subsidiary bodies, including the Human Rights Council, for potential financial implications in accordance with rule 153 of the rules of procedure of the General Assembly and under rule 31 of the rules of procedure of the Economic and Social Council and its functional commissions, as the case may be (approximately 800);

(c) Provision of administrative support and finance services (regular budget and extrabudgetary):

(i) Authorizations, guidelines, advice and instructions: allotment advices and staffing table authorizations (approximately 2,000); requests to incur unforeseen and extraordinary expenses (approximately 20); review and analysis of annual cost plans and other proposals relating to extrabudgetary financing (approximately 1,500); monitoring of expenditures; and responses to queries of Member States on trust funds, as and when requested;

(ii) Monitoring of actual staff costs and inflation trends, creation of standard salary costs and establishment of budget costing parameters; and maintenance of vacancy statistics (approximately 300) and certifying officers' panels (approximately 300);

(iii) Determination of average monthly troop strengths, establishment of amounts reimbursable and initiation of payments with regard to troop cost reimbursements to Governments;

(iv) Briefings for client departments and offices, as well as members of the public, on the programme planning and budget process, including results-based budgeting (approximately 10);

(v) Provision of advice and guidance on the application of the Financial Regulations and Rules of the United Nations and relevant General Assembly resolutions on matters relating to the programme budget and extrabudgetary resources;

(vi) Provision of advice and guidance on budgetary and financial issues to the tribunals for Rwanda, the former Yugoslavia and the residual mechanism and, as necessary, other non-assessed funded special courts or tribunals.

29B.29 The distribution of resources for component 1 is reflected in table 29B.11.

Table 29B.11 **Resource requirements: programme planning and budgeting**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2012-2013*	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
Regular budget				
Post	9 829.6	9 829.6	33	33
Non-post	425.1	416.6	–	–
Subtotal	**10 254.7**	**10 246.2**	**33**	**33**
Extrabudgetary	3 335.1	3 349.7	10	10
Total	**13 589.8**	**13 595.9**	**43**	**43**

29B.30 Resources amounting to $10,246,200 would provide for the continuation of 33 posts (1 D-2, 3 D-1, 2 P-5, 15 P-4/3, 2 P-2/1, 2 General Service (Principal level), 8 General Service (Other level) ($9,829,600)) and non-post requirements of $416,600, related to other staff costs, travel of staff, contractual services, general operating expenses, supplies and materials, and furniture and equipment.

29B.31 The component is supported by estimated extrabudgetary resources amounting to $3,349,700 that would provide for the continuation of 10 posts (2 P-5, 3 P-4/3, 5 General Service (Other level)), which will complement regular budget resources to service intergovernmental bodies and provide substantive and administrative support in financial and budgetary issues, including substantive servicing of meetings and the preparation of parliamentary documentation.

Component 2
Financial services relating to peacekeeping operations

Resource requirements: financed exclusively by the support account for peacekeeping operations

29B.32 Component 2 is the responsibility of the Peacekeeping Financing Division of the Office of Programme Planning, Budget and Accounts. The Division will continue to develop and implement policies and procedures that are consistent with the Financial Regulations and Rules of the United Nations with regard to peacekeeping activities. The presentation of budgets, performance and special reports will be streamlined and will include results-based frameworks, where applicable, and resource requirements and expenditure information will be made more transparent. Cash positions and expenditure will be closely monitored. Advice on budgetary policies, methodologies and tools, as well as on training and guidance, will be provided to all peacekeeping missions. The Division will continue to facilitate, through the provision of substantive services, deliberations and decision-making by the General Assembly and its relevant subsidiary organs on budgetary matters related to peacekeeping.

Table 29B.12 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To secure the resources for the financing of peacekeeping operations and to ensure the efficient and effective administration and management of peacekeeping operations

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Improved reporting to the Advisory Committee on Administrative and Budgetary Questions, the General Assembly and police- and troop-contributing countries to enable fully informed decisions on issues relating to peacekeeping	(a) Increased percentage of budget and performance reports submitted by the documentation deadlines in order to achieve simultaneous publication in all official languages *Performance measures* 2010-2011: 81 per cent Estimate 2012-2013: 97 per cent Target 2014-2015: 97 per cent
(b) Increased efficiency and effectiveness of peacekeeping operations	(b) (i) Liabilities for troops do not exceed 3 months *Performance measures* 2010-2011: 3 months Estimate 2012-2013: 3 months Target 2014-2015: 3 months (ii) Increased percentage of clients expressing satisfaction with the services received *Performance measures* 2010-2011: 63 per cent Estimate 2012-2013: 90 per cent Target 2014-2015: 90 per cent

External factors

29B.33 Component 2 is expected to achieve its objectives and expected accomplishments on the assumption that (a) the timing and nature of mandates approved by the Security Council that frame the establishment, expansion and scope and scale of activities of individual peacekeeping operations, and consequently their related resource requirements, follow normal patterns, (b) assessments will be paid promptly and (c) all stakeholders fully comply with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and relevant legislative mandates.

Outputs

29B.34 During the biennium 2014-2015, the following outputs will be delivered:

(a) Servicing of intergovernmental/expert bodies (other assessed):

(i) Substantive servicing of meetings: approximately 30 formal meetings and 120 informal consultations of the Fifth Committee and approximately 100 meetings of the Advisory Committee on Administrative and Budgetary Questions;

(ii) Parliamentary documentation: submission of approximately 72 reports on budget estimates and budget performance reports to the General Assembly on the financing of active missions, the status of the financial position of closed missions and final budget performance reports on missions in liquidation, as well as reports on administrative and budgetary aspects of the financing of the United Nations peacekeeping operations;

(b) Provision of administrative support and finance services (other assessed):

(i) Budgetary control: issuance and revision of allotments and staffing table authorizations (1,100);

(ii) Monitoring of financial status: weekly monitoring of the cash position for special accounts of peacekeeping operations and utilization of the peacekeeping reserve fund (104);

(iii) Liaison with Governments: discussions with representatives of Member States, including troop-contributing countries, on financial matters with regard to peacekeeping operations and liabilities of missions;

(iv) Provision of policy guidance to missions on the formulation of budget proposals and performance reports, including on financial rules and regulations, policies and procedures, results-based budgeting and recommendations of legislative bodies;

(v) Visits to peacekeeping missions to provide strategic advice and on-site assistance on budget and financial issues (12);

(vi) Organization and conduct of video teleconferences with peacekeeping missions and the United Nations Logistics Base at Brindisi, Italy, and in-person meetings with Headquarters departments, as and when required, on pending budget assumptions and justification issues during the performance and budget report finalization phase;

(vii) Financial reports to donors on peacekeeping trust funds (120);

(viii) Submission of supplementary packages to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee on specific peacekeeping financing issues (40).

29B.35 The distribution of resources for component 2 is reflected in table 29B.13.

Table 29B.13 **Resource requirements: financial services relating to peacekeeping matters**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2012-2013*	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
Other assessed	11 764.6	12 198.4	33	33
Extrabudgetary	163.8	163.7	1	1
Total	**11 928.4**	**12 362.1**	**34**	**34**

29B.36 The resource requirements of the Division are financed from the support account for peacekeeping operations and extrabudgetary resources in support of substantive activities. The requirements would provide for the continuation of 33 posts (1 D-2, 1 D-1, 4 P-5, 18 P-4/3, 9 General Service (Principal level)) and 9 General Service (Other level) posts under the support account, and 1 General Service (Other level) post funded from extrabudgetary resources. The proposal on the peacekeeping support account is to be considered by the General Assembly at its resumed sixty-seventh session in May 2013. It should be noted that a proposal on the budget process review for peacekeeping operations (A/67/756 and Add.1) will also be presented to the Assembly for its consideration at the same session.

Component 3
Accounting, contributions and financial reporting

Resource requirements (before recosting): $17,739,300

29B.37 Component 3 of subprogramme 2 is the responsibility of the Accounts Division of the Office of Programme Planning, Budget and Accounts. Emphasis will be placed on leveraging technology to improve the processing of financial transactions, client services and the quality and availability of timely and accurate financial information. Efforts to simplify administrative processes will continue. The Division will participate actively in the continued implementation of the selected enterprise resource planning system. It will also carry out activities aimed at ensuring the successful implementation of IPSAS. The Contributions Service of the Division will provide effective support to the Committee on Contributions and the General Assembly in the process of reaching agreement on the scale of assessments for the period 2016-2018 and on the basis for financing peacekeeping activities for that period, and will ensure the timely issuance of assessments and information on the status of assessed contributions. The Division will continue to ensure the proper application of the Financial Regulations and Rules of the United Nations and of established policies and procedures relating to accounting matters.

Table 29B.14 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To further improve the quality of financial statements and to secure financing for the expenses of the Organization pursuant to Article 17 of the Charter of the United Nations

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Improved integrity of financial data	(a) (i) Unqualified audit opinion of the Board of Auditors on financial statements *Performance measures* (A positive, modified or qualified audit opinion is indicated by the numeric values of 1, 2 and 3, respectively) 2010-2011: 1 Estimate 2012-2013: 1 Target 2014-2015: 1

	(ii) No more than two significant adverse audit findings related to other financial matters *Performance measures* 2010-2011: 2 recommendations Estimate 2012-2013: 2 recommendations Target 2014-2015: 2 recommendations
(b) Timely and accurate financial transactions	(b) (i) Increased percentage of payments that are processed and transactions that are recorded within 30 days of receipt of all appropriate documents *Performance measures* (Percentage of staff separations, education grant payments, vendor claims and travel claims that are processed within 30 days of receipt of all appropriate documents (each component is weighted equally)) 2010-2011: 90 per cent Estimate 2012-2013: 90 per cent Target 2014-2015: 90 per cent (ii) Reconciliation of bank accounts within 30 days of month's end *Performance measures* (Percentage of Headquarters bank accounts) 2010-2011:100 per cent Estimate 2012-2013: 100 per cent Target 2014-2015: 100 per cent
(c) Insurance policies that have increased benefits for the Organization	(c) Number of improvements or beneficial adjustments made to terms of insurance policies *Performance measures* 2010-2011: 2 improvements Estimate 2012-2013: 2 improvements Target 2014-2015: 2 improvements

(d) Timely submission of documentation required for informed decision-making by Member States on issues related to the scale of assessments, the basis for financing peacekeeping activities and the status of contributions	(d) (i) No less than 90 per cent of monthly reports on the status of contributions issued by the end of the following month *Performance measures* 2010-2011: 75 per cent Estimate 2012-2013: 90 per cent Target 2014-2015: 95 per cent (ii) Increased percentage of pre-session documentation relating to the scale of assessments and the basis of financing of peacekeeping operations submitted by the documentation deadlines *Performance measures* 2010-2011: 100 per cent Estimate 2012-2013: 100 per cent Target 2014-2015: 100 per cent

External factors

29B.38 Component 3 is expected to achieve its objectives and expected accomplishments on the assumption that the relevant information is complete and is submitted for processing without delay, and that there are no major outages or malfunctions in the computerized systems, including IMIS.

Outputs

29B.39 During the biennium 2014-2015, the following final outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies (regular budget and extrabudgetary):

(i) Substantive servicing of meetings: approximately 10 formal meetings and 25 informal consultations of the Fifth Committee and approximately 50 formal meetings and 8 informal consultations of the Committee on Contributions;

(ii) Parliamentary documentation: annual and biennial financial reports of the Secretary-General to the General Assembly; approximately 3 reports to the Fifth Committee and 30 reports to the Committee on Contributions; approximately 110 conference room papers for the Fifth Committee and the Committee on Contributions; ad hoc reports on scale of assessments, financing of peacekeeping operations, application of Article 19 of the Charter, measures to encourage payment of assessed contributions and related issues, on request; and reports on the financial situation of the United Nations (4);

(b) Other substantive activities (regular budget and extrabudgetary):

(i) Provision of information for the preparation of annual pledging conferences for development activities and assistance in recording and tabulating the results, including necessary follow-up;

(ii) Technical material (recurrent): approximately 1,500 financial statements for the regular budget, peacekeeping operations, trust funds, technical cooperation activities, revenue-producing activities, operations established by the Security Council and other special purpose funds; monthly online reports on the status of contributions (24);

(iii) Technical material (non-recurrent): assessment documents, including those for the Working Capital Fund, regular budget, peacekeeping operations and International Tribunals (24);

(iv) Other material: ad hoc information about the scale of assessments, peacekeeping financing, the status of contributions and related issues, on request, to Member States, organizations of the United Nations system and other international organizations, non-governmental organizations and the public (2);

(c) Provision of administrative support and finance services (regular budget and extrabudgetary):

(i) Financial accounts: review and processing of all receipts, payments, obligations and inter-office vouchers; analysis and reconciliation of accounts, including all receivables, payables, inter-office and bank accounts; review and consolidation of all accounts from field offices; provision of advice on accounting and financial matters and related systems to various offices, including offices away from Headquarters and peacekeeping missions; and development of new cost-effective accounting policies, practices and procedures, as appropriate;

(ii) Payments and disbursements: payment of salaries and related allowances and other benefits; processing of income tax reimbursements; payments to staff upon separation from the Organization; processing of payments to vendors and other contractors; processing of travel claims; and preparation of reports and statements of earnings, including annual United Nations Joint Staff Pension Fund reports and schedules;

(iii) Management and coordination of all life, health, property and liability insurance activities; study of alternative insurance plan structures, as needed, in the light of developments in worldwide insurance markets;

(iv) Provision of secretariat services to the Claims Board and the Advisory Board on Compensation Claims;

(v) Issuance of assessments for the Working Capital Fund, the regular budget, peacekeeping operations, the International Tribunals and extrabudgetary/treaty activities (approximately 140 assessments during the biennium); and provision of information for and responses to the Board of Auditors on issues related to accounting, contributions, payroll and insurance issues (annually).

29B.40 The distribution of resources for component 3 is reflected in table 29B.15.

Table 29B.15 **Resource requirements: accounting, contributions and financial reporting**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2012-2013*	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
Regular budget				
Post	18 131.4	16 645.8	83	74
Non-post	1 059.6	1 093.5	–	–
Subtotal	**19 191.0**	**17 739.3**	**83**	**74**
Other assessed	13 308.7	14 290.3	50	50
Extrabudgetary	12 109.2	12 061.9	48	48
Total	**44 608.9**	**44 091.5**	**181**	**172**

29B.41 Resources amounting to $17,739,300 would provide for the continuation of 74 posts (1 D-2, 3 D-1, 2 P-5, 15 P-4/3, 6 P-2/1, 6 General Service (Principal level), 41 General Service (Other level)) ($16,645,800) and non-post requirements of $1,093,500, related to other staff costs, travel of staff, contractual services, general operating expenses, supplies and materials, and furniture and equipment.

29B.42 The net decrease of $1,451,700 relates primarily to the proposed abolition of nine posts (1 P-2/1, 8 General Service (Other level)), offset in part by an increase under non-post resources owing to the standardization of business processes, as reflected in table 29B.6 of the present report.

29B.43 Component 3 is supported by projected other assessed and extrabudgetary resources amounting to $14,290,300 and $12,061,900, respectively. Other assessed resources would provide for the continuation of 50 posts (1 P-5, 20 P-4/3, 1 P-2, 2 General Service (Principal level), 26 General Service (Other level)). The increase of $981,600 in comparison to the biennium 2012-2013 is broadly related to adjustments to vacancy rate and common staff costs assumptions applied to post costs under the support account, as reflected in the proposed programme budget for the peacekeeping support account (A/67/756). Extrabudgetary resources would provide for 48 posts (3 P-5, 10 P-4/3, 1 P-2/1, 7 General Service (Principal level), 27 General Service (Other level)).

Component 4
Treasury services

Resource requirements (before recosting): $1,739,500

29B.44 Component 4 is the responsibility of the Treasury of the Office of Programme Planning, Budget and Accounts. It will be implemented in accordance with the strategy detailed under component 4, Treasury services, of subprogramme 2, Programme planning, budget and accounts, of programme 25, Management and support services, of the biennial programme plan for the period 2014-2015.

Table 29B.16 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To ensure the prudent investment of funds and to improve cash-management actions

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Continued prudent stewardship of funds in line with the investment strategy through (i) safeguarding principal of investments; (ii) ensuring adequate liquidity; and (iii) investment return	(a) (i) Receipt of investment principal and interest on time *Performance measures* (Number of late receipts of investment transactions) 2010-2011: zero Estimate 2012-2013: zero Target 2014-2015: zero (ii) Funds available to meet obligations *Performance measures* (Number of incidents of funds not available) 2010-2011: zero Estimate 2012-2013: zero Target 2014-2015: zero (iii) Return on the United States dollar investment pool is equal to or above the average 90-day United States Treasury bill rate of return *Performance measures* 2010-2011: 1.74 per cent Estimate 2012-2013: 0.40 per cent Target 2014-2015: 0.50 per cent
(b) Improved efficiency, timeliness and security of the electronic payment system	(b) Maintenance of a loss-free record in safeguarding financial resources *Performance measures* (Cash loss incidents) 2010-2011: zero Estimate 2012-2013: zero Target 2014-2015: zero

External factors

29B.45 The Treasury is expected to achieve its objectives and expected accomplishments based on current levels of interest rates. Economic conditions beyond the control of the Treasury could lead to an adverse change in interest rates, consequently reducing the actual return on investments.

Outputs

29B.46 During the biennium 2014-2015, the following outputs will be delivered:

(a) Bank accounts worldwide administered, including maintenance of bank account signatory panels;

(b) Cash management and cashier functions assessed and United Nations offices advised on Treasury policies and procedures to safeguard financial resources;

(c) Cash balance monitored daily;

(d) Cash position computed daily;

(e) Multicurrency liquidity maintained to meet cash requirements;

(f) Incoming payments recorded daily;

(g) Maintenance of banking information of, inter alia, vendors, employees and Member States;

(h) Investment management, with the goal of preserving capital, managing risk, ensuring sufficient liquidity to meet operational requirements while earning a competitive rate of return for the regular budget, peacekeeping operations, general trust funds, technical cooperation funds, the escrow account and other funds;

(i) All payments processed in a secure and timely manner;

(j) Establishment of banking arrangements for offices away from Headquarters, economic commissions and special political missions, as required.

29B.47 The distribution of resources for component 4 is reflected in table 29B.17.

Table 29B.17 **Resource requirements: Treasury services**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2012-2013*	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
Regular budget				
Post	1 629.9	1 629.9	5	5
Non-post	114.4	109.6	–	–
Subtotal	**1 744.3**	**1 739.5**	**5**	**5**
Other assessed	2 975.5	3 374.2	7	7
Extrabudgetary	1 204.4	1 209.6	5	5
Total	**5 924.2**	**6 323.3**	**17**	**17**

29B.48 Resources amounting to $1,739,500 would provide for the continuation of five posts (1 D-1, 2 P-5, 2 General Service (Other level)) ($1,629,900) and non-post requirements of $109,600, relating to other staff costs, travel of staff, contractual services, general operating expenses, supplies and materials, and furniture and equipment.

29B.49 Component 4 is supported by projected other assessed resources and extrabudgetary resources amounting to $3,374,200 and $1,209,600, respectively. The amount would provide for the continuation of seven posts (1 P-5, 3 P-4/3, 1 General Service (Principal level), 2 General Service (Other level)) in support of peacekeeping operations and five posts (2 P-4/3, 3 General Service (Other level)) under extrabudgetary resources to perform various banking functions, including investing of funds; processing of payments to all missions, international peacekeeping personnel, troop-contributing countries, Member States and vendors; assessing cash management and cashier functions, and providing advice on Treasury policies and procedures at all missions to safeguard financial resources; liaising with banks worldwide; and establishing banking arrangements. The increase of $403,900 in comparison to the biennium 2012-2013 is due primarily to increased requirements under the support account, as reflected in the proposed programme budget for the peacekeeping support account (A/67/756).

Component 5
Financial Information Operations Service

Resource requirements (before recosting): $2,992,300

29B.50 Component 5 is the responsibility of the Financial Information Operations Service of the Office of Programme Planning, Budget and Accounts. This component will be implemented in accordance with the strategy detailed under component 5, Financial Information Operations Service, of subprogramme 2, Programme planning, budget and accounts, of programme 25, Management and support services, of the biennial programme plan for the period 2014-2015.

Table 29B.18 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To improve the efficiency of financial business processes

Expected accomplishments of the Secretariat	Indicators of achievement
(a) All critical Office of Programme Planning, Budget and Accounts systems are fully supported	(a) No unplanned outages of financial systems *Performance measures* 2010-2011: 99 per cent Estimate 2012-2013: 99.9 per cent Target 2014-2015: 99.9 per cent

External factors

29B.51 The Financial Information Operations Service is expected to achieve its objectives and expected accomplishments on the assumption that all relevant parties contribute in undertaking preparatory work to adapt accounting and finance policies and procedures to the requirements of the International Public Sector Accounting Standards and the enterprise resource planning system, that the evolution of technology and developments in related industries are in line with the related projects, and that stakeholders fulfil their responsibilities and obligations and extend their full cooperation in attaining the objectives of the Service.

Outputs

29B.52 During the biennium 2014-2015, the following final outputs will be delivered: provision of administrative support and finance services (regular budget and extrabudgetary):

(a) Provision of support to clients with substantive business analysis services, including reviewing and re-engineering business processes based upon best practices;

(b) Maintenance, updating and operation of the computerized budget information system and management of data structure, data input and system control;

(c) Provision of systems support: maintenance of charts of accounts and other finance-related reference tables in IMIS; development of ad hoc applications; provision of support for the NOVA reporting platform; systems liaison with other Headquarters systems; administration of the tax reimbursement systems; performance of local area network administration functions; desktop and server support;

(d) Maintenance of the cash management system, including the IMIS/OPICS/SWIFT interface; maintenance of Chase Insight, OPICS and SWIFT, including upgrades to ensure that vendor support is ongoing;

(e) Maintenance of and provision of support to the travel claims portal.

29B.53 The distribution of resources for component 5 is reflected in table 29B.19.

Table 29B.19 **Resource requirements: financial information operations**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2012-2013*	*2014-2015 (before recosting)*	*2012-2013*	*2014-2015*
Regular budget				
Post	2 797.0	2 439.1	9	8
Non-post	550.0	553.2	–	–
Subtotal	**3 347.0**	**2 992.3**	**9**	**8**
Other assessed	4 146.9	4 332.8	9	9
Extrabudgetary	5 181.0	5 260.4	11	11
Total	**12 674.9**	**12 585.5**	**29**	**28**

29B.54 Resources amounting to $2,992,300 would provide for the continuation of eight posts (1 D-1, 2 P-5, 2 P-4/3, 3 General Service (Other level)) ($2,439,100) and non-post requirements of $553,200 related to contractual services, general operating expenses, supplies and materials, and furniture and equipment.

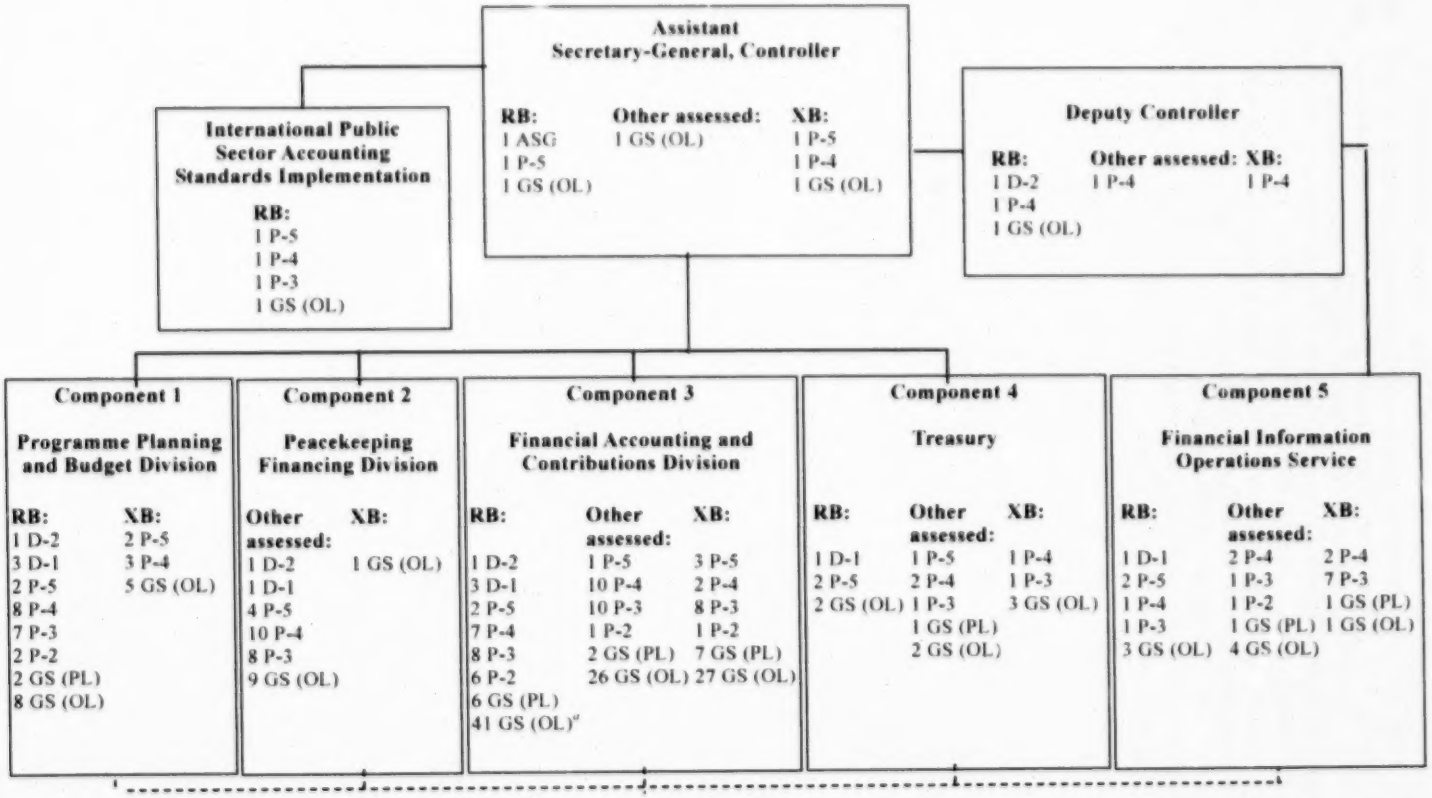
29B.55 The net decrease of $354,700 relates primarily to the proposed abolishment of one post of Finance Information Officer (P-4) owing to the standardization of business processes, as reflected in table 29B.6 of the present report.

29B.56 This component is supported by projected other assessed resources and extrabudgetary resources amounting to $4,332,800 and $5,260,400, respectively. The amount would provide for the continuation of 9 posts (3 P-4/3, 1 P-2/1, 1 General Service (Principal level), 4 General Service (Other level)) under the support account for peacekeeping operations and 11 posts (9 P-4/3, 1 General Service (Principal level), 1 General Service (Other level)) under extrabudgetary resources. The resources will be used to complement regular budget resources to provide operations and

application support to all the divisions of the Office of Programme Planning, Budget and Accounts; provide help desk services for support in the day-to-day functioning of IMIS finance modules; provide support to offices away from Headquarters on IMIS finance-related matters; provide support for the troop costs and claims reimbursement system targeted for backstopping the Peacekeeping Finance Division; and maintain critical systems used by the Office of Programme Planning, Budget and Accounts such as payroll, after-service health insurance, Operations Processing Integrated Control System, SWIFT, Chase Insight, income tax processing and the general accounting system, as well as provide assistance in field payroll and accounting systems. The increase of $265,300 in comparison to the biennium 2012-2013 is due primarily to increased requirements under the support account, as reflected in the proposed programme budget for the peacekeeping support account (A/67/756).

Annex I

Organizational structure and post distribution for the biennium 2014-2015


Assistant Secretary-General, Controller
RB: 1 ASG, 1 P-5, 1 GS (OL)
Other assessed: 1 GS (OL)
XB: 1 P-5, 1 P-4, 1 GS (OL)
International Public Sector Accounting Standards Implementation
RB: 1 P-5, 1 P-4, 1 P-3, 1 GS (OL)
Deputy Controller
RB: 1 D-2, 1 P-4, 1 GS (OL)
Other assessed: 1 P-4
XB: 1 P-4
Component 1
Programme Planning and Budget Division
RB: 1 D-2, 3 D-1, 2 P-5, 8 P-4, 7 P-3, 2 P-2, 2 GS (PL), 8 GS (OL)
XB: 2 P-5, 3 P-4, 5 GS (OL)
Component 2
Peacekeeping Financing Division
Other assessed: 1 D-2, 1 D-1, 4 P-5, 10 P-4, 8 P-3, 9 GS (OL)
XB: 1 GS (OL)
Component 3
Financial Accounting and Contributions Division
RB: 1 D-2, 3 D-1, 2 P-5, 7 P-4, 8 P-3, 6 P-2, 6 GS (PL), 41 GS (OL)[a]
Other assessed: 1 P-5, 10 P-4, 10 P-3, 1 P-2, 2 GS (PL), 26 GS (OL)
XB: 3 P-5, 2 P-4, 8 P-3, 1 P-2, 7 GS (PL), 27 GS (OL)
Component 4
Treasury
RB: 1 D-1, 2 P-5, 2 GS (OL)
Other assessed: 1 P-5, 2 P-4, 1 P-3, 1 GS (PL), 2 GS (OL)
XB: 1 P-4, 1 P-3, 3 GS (OL)
Component 5
Financial Information Operations Service
RB: 1 D-1, 2 P-5, 1 P-4, 1 P-3, 3 GS (OL)
Other assessed: 2 P-4, 1 P-3, 1 P-2, 1 GS (PL), 4 GS (OL)
XB: 2 P-4, 7 P-3, 1 GS (PL), 1 GS (OL)

[a] One General Service (Other level) post outposted to the Department of Economic and Social Affairs for statistical support provided to the Contributions Service in the substantive servicing of the Committee on Contributions and the Fifth Committee.

Annex II

Summary of follow-up action taken to implement relevant recommendations of oversight bodies

Brief description of the recommendation	*Action taken to implement the recommendation*
Board of Auditors (A/67/5 (Vol. I), chap. II)	
The Board recommends that, without waiting for the implementation of the new enterprise resource planning system (Umoja), the Administration enhance the internal documentation on the preparation of the financial statements (para. 16).	Not accepted. See paragraphs 12 and 13 of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2011 and on the capital master plan for the year ended 31 December 2011 (A/67/319).
The Board considers that the Administration should rigorously review its accounting treatment over the expenditure and make any required change of accounting policy no later than 2014 (para. 30).	In progress. The Administration agreed to implement any necessary changes in the accounting policy on recording expenditures via executing agencies not later than 2014. The Administration will also review the current policy and appropriately update it in line with the IPSAS implementation (A/67/319, para. 18).
The Board recommends that the Administration consider how it can strengthen central oversight over payroll transactions, giving due consideration to the costs and benefits. That could be achieved by establishing processes to centrally record all elements of pay and benefits paid to staff, cross-referencing to documentation held in local offices, to maintain a clear audit trail and support payroll payments (para. 55).	In progress. The Department of Management, in collaboration with the Department of Field Support, will review current processes in the context of the upcoming Umoja implementation in local offices (A/67/319, para. 31).
The Board recommends that the Office of the United Nations High Commissioner for Human Rights (a) in collaboration with the Office of Programme Planning, Budget and Accounts, seek ways to reduce the reliance of mandate holders on extrabudgetary funding and other forms of earmarked or unearmarked support; (b) seek ways in which to demonstrate more robustly that mandated activities regarding special procedures are undertaken independently, are of equal importance and not unduly influenced by the source of funds; and (c) in the interest of transparency, propose to the Human Rights Council that mandate holders be required to disclose all sources of funding and any conditions attached to them (para. 70).	Not accepted. See A/67/319, paragraph 41.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Board recommends that the Administration (a) provide senior management, on at least an annual basis, with clear analysis and explanations of the reasons for the level of cash and investments held; and (b) develop an investment strategy that sets out the United Nations cash requirements and the resulting optimum level of investments that should be held to underpin the delivery of United Nations activities (para. 78).	In progress. As the Board pointed out, the United Nations is a complex, decentralized organization made up of entities and offices away from Headquarters and of missions and projects around the world. The amount of cash and investment balance held at each office/programme level is based on budget spending authorizations (allotments) and on the contributions of Member States and/or donors, and how those contributions match outlays. It should be noted that decisions to undertake United Nations activities are not linked to or based on cash (investment) balances; instead, they are based on allotments for each location and on workplans that are issued on a yearly basis. The United Nations Treasury provides a centralized service for investments. The cash pool mechanism allows the Treasury to invest assets centrally in a diversified investment pool of interest-earning assets that allows its participants to have same-day liquidity while earning a competitive rate of return. The Administration agrees with part (a) of the recommendation. With regard to part (b), the Administration will review the current investment strategy for further improvements, as necessary (A/67/319, para. 43).
The Board recommends that the Administration review the disclosures in future financial statements with a view to providing more detailed commentary on the reasons for the increased holdings of investments and cash pools (para. 80).	In progress. The Administration will evaluate with the Board if the disclosure will be presented in the financial statements or in the financial report (A/67/319, para. 45).
The Administration agreed with the Board's reiterated recommendation that it strengthen the internal controls over inactive trust funds and expedite the closing of these funds (para. 87).	Implemented. See A/67/319, paragraph 45.
The Administration agreed with the Board's recommendation that it (a) develop more outcome-focused objectives and indicators of achievement; (b) establish clear chains from indicators of resource use and activity, through indicators of output to achievement of high-level objectives; and (c) make subparagraphs (a) and (b) above a clearly articulated responsibility of the Under-Secretaries-General for their respective departments (para. 145).	Implemented. See A/67/319, paragraph 77.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Board recommends that the Administration present the General Assembly with proposals to simplify the programme planning process and realign the timing of the agreement of the strategic frameworks so that they reflect the Organization's current priorities (para. 148). (A/67/164)	Not accepted. See A/67/319, paragraphs 79 and 80.
The Board further recommends that the project team and budget owners work together to (a) develop a robust estimate of all associated costs of the project; (b) clarify the allocation of associated costs as a matter of urgency to give budget owners as much time as possible to meet these costs; and (c) develop proposals for how these associated costs will be met (annex II, recommendations). (A/65/5 (Vol. I), chap. II)	In progress. A Working Group under the guidance of the project owner, chaired by the Assistant Secretary-General/Controller and with representatives from the Department of Management, the Department of Field Support, offices away from Headquarters and field missions, was convened to establish clear guidelines on the application of indirect costs associated with the Umoja project.
The Administration agreed with the Board's recommendation that it define a strategy to streamline and further automate the management of voluntary contributions, along the lines of the redesign of assessed contributions procedures (para. 62).	In progress. To be developed in the context of the applicable Umoja module roll-out.
The Administration agreed with the Board's recommendation that it develop indicators to measure the processing times of contributions (para. 66).	In progress. To be developed in the context of the applicable Umoja module roll-out.
The Administration agreed with the Board's recommendation that it (a) increase the frequency of contractual audits of health claims; and (b) examine ways to strengthen internal controls over claim reimbursements (para. 156).	In progress. Health claim audits should be conducted approximately every 3 years and the next audit is accordingly scheduled for the second semester of 2013. In addition, the health and life insurance section has strengthened its internal controls over claim reimbursements, in particular through a monthly review of eligibility discrepancies.
The Administration agreed with the Board's recommendation that it strengthen internal controls to ensure the accuracy of its payable and receivable balances with counterpart entities as at the end of the financial period (para. 160).	In progress. Implementation will be synchronized with IPSAS and Umoja deployment.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Administration agreed with the Board's recommendation that it reduce the time taken for certifying invoices so as to conform to accrual-based accounting (para. 164).	In progress. The Administration accepted the recommendation and noted that the implementation of Umoja will further facilitate the tracking of the status of received invoices.
The Administration agreed with the Board's recommendation that it consider revising its policy for the valuation of leave liability in its implementation of the International Public Sector Accounting Standards (para. 191).	In progress. The Administration has carefully revisited this issue. It considers employee benefit liabilities related to annual leave to be a post-employment benefit for the purpose of measurement of the liability in accordance with IPSAS 25. Owing to the tendency by staff to accumulate annual leave days and the application of the LIFO protocol to the consumption of annual leave days, the amount that is commuted to cash post-employment, subject to actuarial measurement, is deemed to be representative of the liability of the Organization related to annual leave. Discussions continue with the Board of Auditors on this and other IPSAS policies. In the context of the ongoing discussion with the Board on the IPSAS policy framework, the target date is revised.

Annex III

Outputs included in the biennium 2012-2013 not to be delivered in 2014-2015

A/66/6, paragraph	*Output*	*Quantity*	*Reason for discontinuation*
Component 2: Financial services relating to peacekeeping operations			
29B.34 (b) (iv)	Training for approximately 240 mission and Headquarters personnel on the upgrade of the funds monitoring tool	1	As Umoja will be rolled out in all peacekeeping missions during 2013/14, it is expected that the funds monitoring tool will not be operational in 2014-2015
	Total	**1**	